

Monday, April 6, 2026
5:30pm CST

City Board of Equalization Agenda

Meeting Items

- 1) Call to Order
- 2) Pledge of Allegiance
- 3) Approval of Minutes – April 07, 2025
- 4) Review of Annual Report
- 5) Property Owner Appeals
- 6) 2026 Valuations

Jobs Development Authority Agenda

Meeting Items

- 1) Call to Order
- 2) Approval of Minutes – March 16, 2026
- 3) HIF Home Sales - Purchase Offer Tabulation Parameters for May 04, 2026
- 4) Pay Estimate #7 – Gleason Construction

City Commission Agenda

Meeting Items

- 1) Call to Order
- 2) Approval of Minutes – March 16, 2026

Awards and Proclamations

Public Hearings – 5:30 PM

- 1) Request for Zoning Change for Property Located at 606 Railroad Ave SE
- 2) Request for Zoning Change for Property Located along Walleye Drive

Bid Openings – 5:30 PM

Visitors or Delegations

**Limited to five minutes per guest, unless extended by presiding officer*

Commission Portfolios

Old Business

Consent Agenda

New Business

- 1) Resolution Approving Plans and Specifications for Project 260102 – Street Improvement District No. 87-26, 3rd St SE, 4th St SE, 6th St SE, 7th St SE, Misc.
- 2) Consideration to Approve Cost Participation and Construction and Maintenance Agreement with NDDOT for 8th St SE, 10th St SE, 16th St SE, and 17th St SE Project
- 3) Authorize Call for Bids – 2026 Street Repair
- 4) Authorize Call for Bids – 2026 Curb, Gutter, Sidewalk
- 5) Authorize Call for Bids – Utility Pickups
- 6) Adjustment to Temporary Employee Salary Schedule
- 7) Appointment to Planning and Zoning Commission – Logan Kraft
- 8) Extension of Letter of Intent – Stride Development
- 9) Opioid National Settlement – Combined Subdivision Participation and Release Form

Citizen Comment

Informational Items

- 1) February 2026 Financial Detail Report

Motion to approve payment of the list of bills as submitted.

The City of Devils Lake may convene in an executive session as provided by NDCC 44-04-19.2 to consider and discuss closed or confidential records and information, negotiating strategy or negotiating instructions as provided by NDCC 44-04-19.1, 44-04-19.2, 44-04-18.4.



CITY BOARD OF EQUALIZATION MINUTES

A meeting of the Devils Lake City Board of Equalization was held on April 7, 2025, at 5:30 PM in the City Commission Chambers. All board members were present: President Moe, Rob Hach, Jason Pierce, Lisa Uhlenkamp, and Joe Knowski.

Commissioner Pierce made a motion to approve the minutes of the May 6, 2024, Board of Equalization meeting, Commissioner Uhlenkamp seconded, motion carried.

City Assessor, Rob Johnson, provided a review and summary of the annual Board of Equalization report.

Mr. Johnson explained how the City is divided into 5 zones with the expectation that one zone will be physically assessed each year on a 5-year rotation. The zone assessed in 2024 was for residential properties lying east of College Drive between Walnut Street East and Highway 2. In 2025 Zone 4 will be assessed which includes all residential properties that are east of Highway 20 and south of Highway 2.

Mr. Johnson also stated that a land study was completed, setting a land rate for all properties within the City. He also advised the efforts being made to align values with the Computer Aided Mass Appraisal (CAMA) software.

The report showed that the residential median sales ratio was 86.5. To move into tolerance, moderate adjustments to residential properties were made in conjunction with the land value adjustments. After adjustments the median sales ratio was 91.9 and within tolerance for residential properties.

The median sales ratio for commercial properties was 88.5 and in addition to the land value adjustments, a minor increase was applied to commercial improvement values. After adjustments, the median sales ratio was 92.4 and within tolerance.

Mr. Johnson provided the board with a list of 8 property owners who appealed values on 13 properties and believed them all to be resolved. The list will be forwarded to the County as formal appeals.

Instructions were given to property owners who were present and may wish to appeal their valuation to clearly state their name and the address of the property they were appealing when they addressed the board. If they did not wish to address the board but yet wanted to appeal their valuation they needed to sign the appeal roster.



Mayor Moe opened the floor for public appeals. The following addressed the board to appeal valuations for the property listed:

- Rick LaFleur – Addressed the board but did not appeal a property

Also present for appeal, but did not address the board was Everett Rance for Parcel #39-1305-00020-000 located at 1100 3rd Ave NE.

Commissioner Hach moved to approve the 2025 property values as presented by the City Assessor, seconded by Commissioner Knowski. Roll call vote: Commissioner Pierce – Yes, Commissioner Knowski – Yes, Commissioner Hach – Yes, Commissioner Uhlenkamp – Yes, President Moe – Yes, motion carried.

President Moe adjourned the meeting at 5:59 PM.

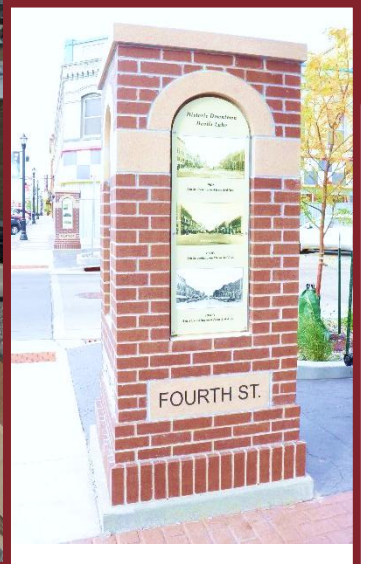


devils lake

Assessing/Building

2026 Equalization Report

ROB JOHNSON, CITY ASSESSOR
April 6, 2026



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Table of Contents

THE BOARD OF EQUALIZATION.....	2
Members of the City Board of Equalization.....	2
Duties of the City Board of Equalization	2
Meeting Dates and Times of the City Board of Equalization	2
Appeal Process Through the Board of Equalization	3
ANNUAL ASSESSMENTS	3
Quintile Assessments	3
Land Study – Phase 2.....	4
PROPERTY TAX CREDITS AND EXEMPTIONS	5
Homestead Tax Credit.....	5
Disabled Veterans Tax Credit	6
Exempt Properties	7
Tax Increment Financing (TIF)	8
PERMITS AND SALES DATA	8
Building Permits.....	8
Sales.....	9
PROPERTY TAX CALCULATION.....	11
PROPERTY VALUATION AND MILL LEVY	13
Property Valuation	13
Mill Levy History.....	14
Mill Levy Comparison by City.....	16
2025 SALES RATIO ANALYSIS	17
Residential Sales Ratio	17
Commercial Sales Ratio	17
Price-Related Differential (PRD).....	18
Coefficient of Dispersion (COD)	18
APPENDIX A – HOMESTEAD CREDIT APPLICANTS	A-1
APPENDIX B – DISABLED VETERANS CREDIT	B-1
APPENDIX C – SPECIAL CIRCUMSTANCES EXEMPTION	C-1
APPENDIX D – BLIND EXEMPTION	D-1
APPENDIX E – TAX INCREMENT FINANCING (TIF)	E-1
Elkhorn Subdivision	E-2
Agassiz Subdivision.....	E-3
Highland Park / City Estates Subdivision	E-4
Stone Ridge Estates	E-5
Highland Park 2 nd Subdivision	E-6
Braunagel 1 st Addition	E-7
Smith's Subdivision	E-8

THE BOARD OF EQUALIZATION

Members of the City Board of Equalization

The City Board of Equalization consists of the members of the City Commission. A majority of the Board constitutes a quorum to transact business. ([NDCC 57-11-01](#))

Duties of the City Board of Equalization

The City Board of Equalization is responsible for equalizing the assessment roll within the City. It may change the valuation and assessment of any real property upon the roll by increasing or diminishing the true and full valuation thereof as is reasonable and just to render taxation uniform. All complaints and grievances of residents of the City must be heard and decided by the Board and it may make corrections as appear to be just. Complaints by nonresidents with reference to the assessment of any real property and complaints by others with reference to any assessment made after the meeting of the City Board of Equalization must be heard and determined by the County Board of Equalization. ([NDCC 57-11-03](#))

During the session of the City Board of Equalization, any person feeling aggrieved by anything in the assessment roll may apply to the Board for the correction of the alleged errors, and the Board may correct the errors as it may deem just. ([NDCC 57-11-04](#))

The City Board of Equalization shall add to the assessment roll any real property subject to taxation that has been omitted by the assessor and shall enter the property at a valuation that will bear a just proportion of the taxation. ([NDCC 57-11-05](#))

Meeting Dates and Times of the City Board of Equalization

The City Board of Equalization shall meet at the usual place of the City governing body within the first 15 days in April each year. In Devils Lake this is the Commission Chambers at Devils Lake City Offices. The Board may adjourn from day to day until its work is completed. In case a quorum is not present at any time, the City Auditor may adjourn from that day and publicly announce the time to which the meeting is adjourned. If the same person performs the duties of Assessor for two or more cities or townships, the City Auditor may, after consultation with the Assessor involved, designate the hour and day in the month of April at which the Board of Equalization meeting will be held, provided that notice of the hour and day must be published in the official newspaper of the political subdivisions involved and posted at the usual place of the meeting by the City Auditor at least ten days before the meeting. ([NDCC 57-11-01](#))

Appeal Process Through the Board of Equalization

North Dakota law directs all real property in the state to be assessed as to its value on February 1st of each year. Assessment officials around the state spend most of January, February, and March preparing these values by studying the costs to build new, the area's marketing of existing property and how these factors affected the current valuations. The assessor must provide an assessment notice showing the prior year's value and the proposed new value. The notice must be delivered in writing to the property owner at the property owner's last known address at least 15 days prior to the local Board of Equalization. The notice must provide the true and full values used by the Assessor along with the dates, times, and locations of both the City and the County Boards of Equalization.

A property owner who has questions about their valuation should contact the Assessing Department. They may appear before the City Board of Equalization and the County Board of Equalization. Either of these Boards may change the assessment of the property.

A property owner may appeal to the State Board of Equalization. In equalizing individual assessments, the Board may reduce the assessment on any separate piece or parcel of real estate if the taxpayer appealed the assessment to the Board either by appearing personally or by a representative before the Board or by mail or other communication to the Board to explain the reasons for requesting the reduction. The Board does not have the authority to reduce an assessment unless the taxpayer has first appealed the assessment to the township or City Board of Equalization and County Board of equalization where the property was assessed. (See N.D.C.C. 57-13-03 and 57-13-04 and, in the case of a new assessment, 57-14-08(6). N.D.C.C. 57-14-08(6) provides that the State Board of Equalization may reduce a "new" assessment if the owner first appealed to the County Board of equalization (does not require going before local equalization Board)).

ANNUAL ASSESSMENTS

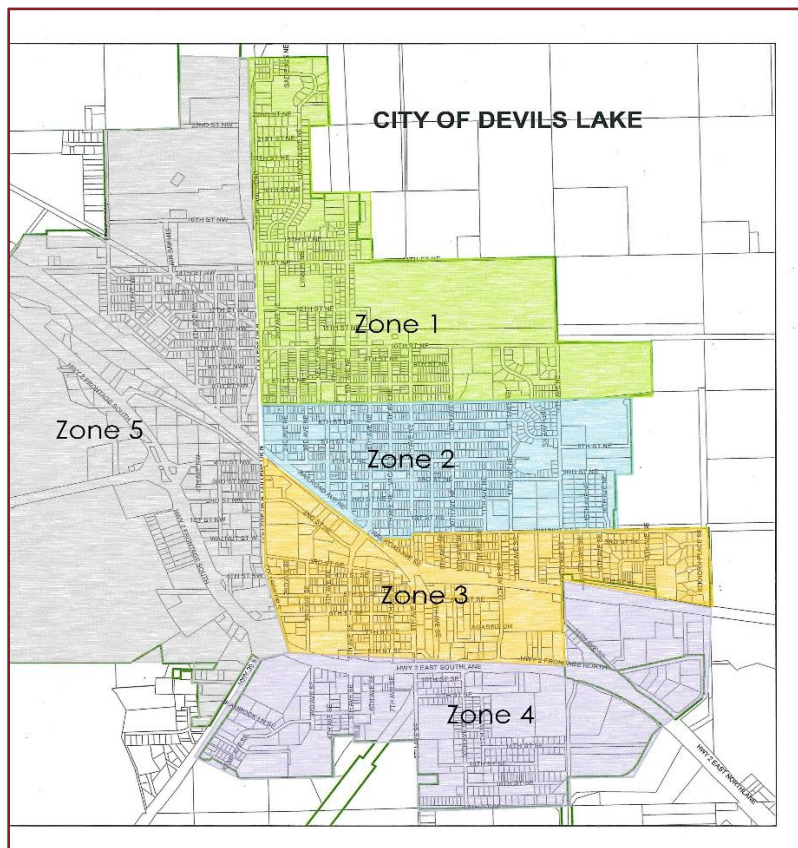
Quintile Assessments

This past year the properties within Zone 4 of the following map were inspected. There are 186 residential properties in this zone, 18 in-house inspections were completed or approximately 9.7%. This is down from 11.5% a year prior and down from 14.2% response rate two years ago. Seven in-house inspections were completed that were outside of this zone. The remainder of the residential properties in Zone 4 were completed with estimated inspections, or inspections done by observing the exterior of the property and making estimations.

The goal is to conduct organized property assessments based upon a 5-year cycle, breaking down the City into five zones as per the following map and

moving clockwise. Zone 5 will be assessed in 2026 with letters going out to property owners in that zone in May.

Within this process, notices to all property owners in the zone to be inspected that year will be mailed as part of attempts to schedule in-house inspections. Inspections will take approximately 15-20 minutes and will be scheduled with the property owner. There is no requirement to permit an in-house inspection; this is optional at the property owner's discretion. Properties where access is not granted will have the features and conditions of the property estimated to determine the estimated market value.



Land Study – Phase 2

A priority in 2024 was to complete a study of land values within the City. Industry guidelines recommend that the land value of a residential property should average between 15% and 20% of the total value using the allocation method.

Going into 2024 this office was only using a lump sum value for land values with no established land rates, meaning there was no defined method for determining the land value assigned to each property. The goal then changed from bringing

land values into the desired range to identifying and applying land rates for determining values. All commercial and residential properties were assigned a land rate for the 2025 values.

2025 land values accounted for an average of 13.6% of the True and Full value for residential properties. Adjustments were made to the land rates in most neighborhoods and the 2026 projected land values account for an average of 15.7% of the True and Full value and within the low end of industry guidelines.

Now that land rates and land values are in line with industry standards, the attention will be turned toward studying the cost-manual levels and depreciation schedules used for determining structure values of residential properties.

PROPERTY TAX CREDITS AND EXEMPTIONS

Homestead Tax Credit

The Homestead Property Tax Credit and Renter's Refund are property tax credits available to eligible North Dakotans. Individuals may qualify for a property tax credit or partial refund of the rent they pay, if one of the following requirements is met:

- 65 years of age or older, **OR**
- An individual with a permanent or total disability
 - Proof of total disability must be established by a certificate from a licensed physician or a written determination of disability from the Social Security Administration or federal or state agency authorized to certify an individual's disability.
 - There is no age requirement for those with permanent or total disability.
 - A homeowner with disability must meet the same requirements, except for age, as a senior citizen homeowner.

For a married couple who are living together, only one may apply for the Homestead Property Tax Credit or Renter's Refund. Only the spouse applying for the credit needs to be 65 years of age or older, or permanently and totally disabled.

The amount of the credit depends on the homeowner's income (see the table for taxable value below). If the recipient of the credit sells the homestead, the credit may be applied to the recipient's new homestead. If the applicant dies, all benefits terminate at the end of the taxable year.

The Homestead Property Tax Credit is subject to the same adjustment, equalization, and abatement as other real property assessments.

Eligibility: To be eligible for this program, you (the homeowner) must:

- Live at and be invested in the property.
- Not have income that exceeds \$70,000, including the income of your spouse and any dependents, for the calendar year preceding the assessment date.

The homeowner does not qualify to receive the credit if the homestead is rented while the owner is temporarily absent, or the homestead is a farm structure (farm structures are exempt from taxation), or the homestead is held in an irrevocable trust.

The Homestead Property Tax Credit reduces the homeowner's taxable value on a tiered system. The following table shows the tiers and the number of applications received to date at each tier. \$9,000 taxable value is equivalent to a \$200,000 true & full value property.

Effective in 2023 the income cap increased from \$42,000 to \$70,000 to become eligible for a benefit from the Homestead Tax Credit. The following table shows the number of homes the expansion of this program has positively impacted.

HOMESTEAD CREDIT APPLICANTS			
2022	2023	2024	2025
98	204	227	194

For 2026, there were approximately 250 applications sent out by the Assessing Department to individuals who have previously applied for the Homestead Tax Credit. A complete list of qualified applicants will be provided in [Appendix A](#).

If annual net income is:	Taxable value is reduced by:	Maximum reduction of taxable value:	2026 Apps Received
\$0 - \$40,000	100%	\$9,000	103
\$40,001 - \$70,000	50%	\$4,500	46
\$70,001 +	Ineligible	Ineligible	1
Total			136

As of April 1, 2026

Disabled Veterans Tax Credit

The Disabled Veteran's Property Tax Credit is available to veterans of the United States Armed Forces with a service-connected disability of 50% or greater.

If eligible, the credit may reduce the taxable value of a homestead. A homestead can include a house, the land the house is on, and/or other buildings on the same

land. If a qualified veteran moves to a different homestead, the credit can be applied to the new property.

Eligibility: To be eligible for this program, you must:

- Be a disabled veteran of the United States Armed Forces with an armed forces service-connected disability of 50% or greater in the year for which the application is made.
 - Your extra-schedular rating, to include individual unemployability, may bring the total disability rating to 100%, as determined by the United States Department of Veterans Affairs.
- Have received an honorable discharge or be retired from the United States Armed Forces.
- Reside on and be invested in the property.

If two disabled veterans are married and living together, the combined credits may not exceed 100% of \$9,000 of taxable value (\$200,000 property) of the homestead. In the event of the applicant's death, the spouse is eligible for the credit. The spouse who is receiving United States Department of Veterans Affairs dependency and indemnity compensation receives 100% of the credit, until remarried.

With the credit, the applicant's taxable value may decrease according to the following table which also shows a breakdown of current number of veterans receiving the benefit within the City:

Disability Percentage	Maximum Reduction	Qualified Veterans
100%	\$9,000	17
90%	\$8,100	9
80%	\$7,200	5
70%	\$6,300	9
60%	\$5,400	2
50%	\$4,500	5
Total Veterans Receiving Benefit		47

A complete list of applicants will be provided in [Appendix B](#).

Exempt Properties

North Dakota Century Code allows various organizations to request an exemption from property tax due to special circumstances such as a religious organization, nursing homes, public hospitals, and non-profit organizations such as group homes and lodges. The list of applicants will be provided in [Appendix C](#).

Residential homes owned and occupied by an individual who is blind shall be exempt up to \$160,000 of the building value. Homes that are owned by a spouse of a blind person shall also be exempt within the limits of this exemption as long as the blind person resides in the home. The list of one (1) applicant for the blind exemption will be provided in [Appendix D](#).

Tax Increment Financing (TIF)

Tax increment Financing, or TIF, is used to facilitate the development of industrial or commercial properties, eliminate and prevent the development or spread of slums and urban blight, encourage needed urban rehabilitation, provide for the redevelopment of slum and blighted areas, or undertake these activities or other feasible municipal activities as may be suitably employed to achieve the objectives of the workable program.

The City has a total of 7 active TIF districts. The total values of the districts and individual parcels within each district are available in [Appendix E](#).

PERMITS AND SALES DATA

Historical and trend data evaluation are important in property value assessment because they provide a context for understanding the current value of a property. Historical data gives information about previous sales prices and market conditions for a specific property or area, which can be used to identify trends and patterns in the market. This information can then be used to project future values and make more accurate valuations. Trend data, such as changes in population, employment, and economic indicators, can also provide insight into the overall health of the local real estate market and how it may impact the value of a specific property. Together, historical and trend data can help assessors make more informed decisions and produce more accurate valuations.

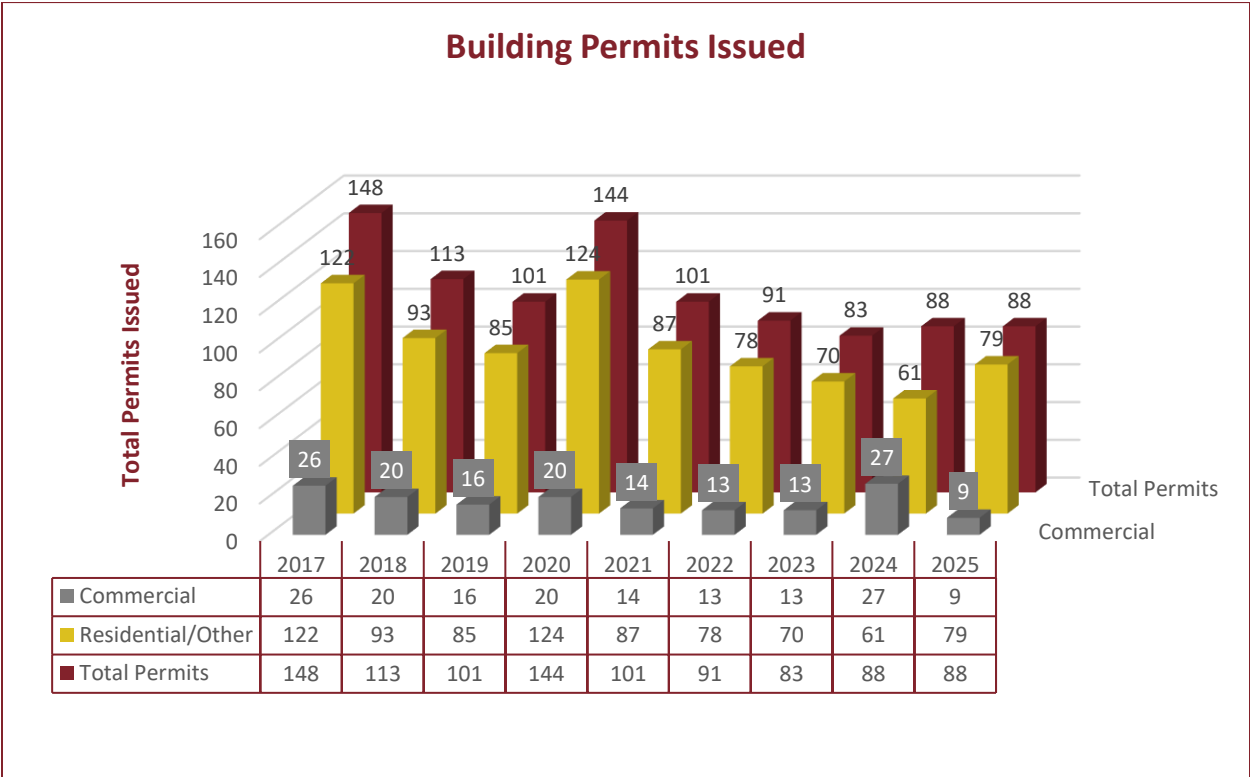
Building Permits

Building permits are issued and maintained by the Building Inspector for both the City of Devils Lake and the extraterritorial area (ETA) surrounding the City. There were 88 building permits issued in 2025 with a total estimated construction cost of \$16,889,065. Total permits were identical to 2024 at 88 issued.

Of the 88 permits issued in 2025, 13 were for projects in the ETA. There were 7 permits issued for construction of single-family homes, 5 of which were within the City limits and 2 in the ETA.

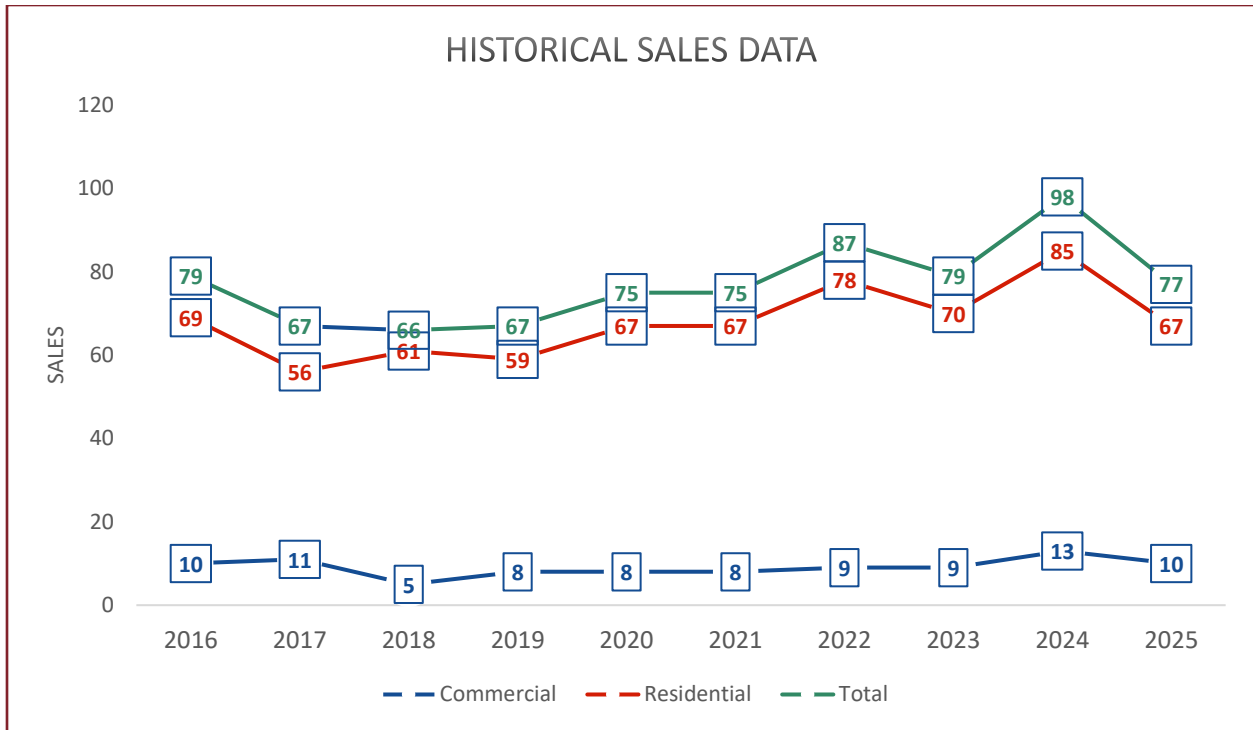
New growth within the City as a result of new construction is broken down in the following table. Total new growth was equivalent to an increase of 0.20%, down from new growth of 0.71% in 2024. The bulk of the new value was added within the TIF districts, primarily [Smith's Subdivision](#), which will be captured as new growth when those districts are dissolved.

NEW GROWTH			
	T&F Value	Taxable Value	% Growth
Commercial	\$ 670,800	\$ 33,540	0.30%
Residential	\$ 444,400	\$ 19,998	0.13%
Total	\$1,115,200	\$ 53,538	0.20%



Sales

The volume of sales came back to normal ranges after a high volume of sales in 2024. The average sale price of a residential property in 2025 was \$204,850, up significantly from an average of \$165,051 in 2024.



SALE PRICE STRATA

Sale Price			2022	2023	2024	2025
\$ -	-	\$ 39,999	4	2	5	3
\$ 40,000	-	\$ 79,999	7	9	4	6
\$ 80,000	-	\$ 119,999	11	4	5	5
\$ 120,000	-	\$ 159,999	16	11	20	7
\$ 160,000	-	\$ 199,999	14	17	20	11
\$ 200,000	-	\$ 249,999	12	14	14	15
\$ 250,000	-	\$ 299,999	8	9	6	8
\$ 300,000	-	\$ 349,999	5	2	5	5
\$ 350,000	-	\$ 399,999	0	0	4	5
\$ 400,000	-	\$ 449,999	1	2	1	2
\$ 450,000	-	\$ 499,999	0	0	1	0
\$ 500,000	+		0	0	0	0
Total			78	70	85	67
Avg Sale Price			\$ 168,863	\$ 181,346	\$ 165,051	\$ 204,850

PROPERTY TAX CALCULATION

Property taxes are determined by each local political body (City, County, School, Park Board, and Ambulance District) by setting their budget. This process determines how much revenue must come from property taxes. The work of the Assessing Department determines the distribution of each property's share of the tax burden. To calculate gross taxes on a property, the following formula is used:

True & Full Value x Assessment Ratio x Assessment Factor x Mill Levy = Gross Tax

The Assessment Ratio is 50% for all properties. The Assessment Factor is 9% for residential properties and 10% for all other classes of property. The mill levy in the City of Devils Lake for 2025 was 365.56 mills. One (1) mill is equal to 1/1000 or \$1 per \$1,000 or 0.001. If you had a residential property that had an assessed value of \$100,000, the equation would be:

$$\$100,000 \times 0.50 \times 0.09 \times 0.36556 = \$1,645.02$$

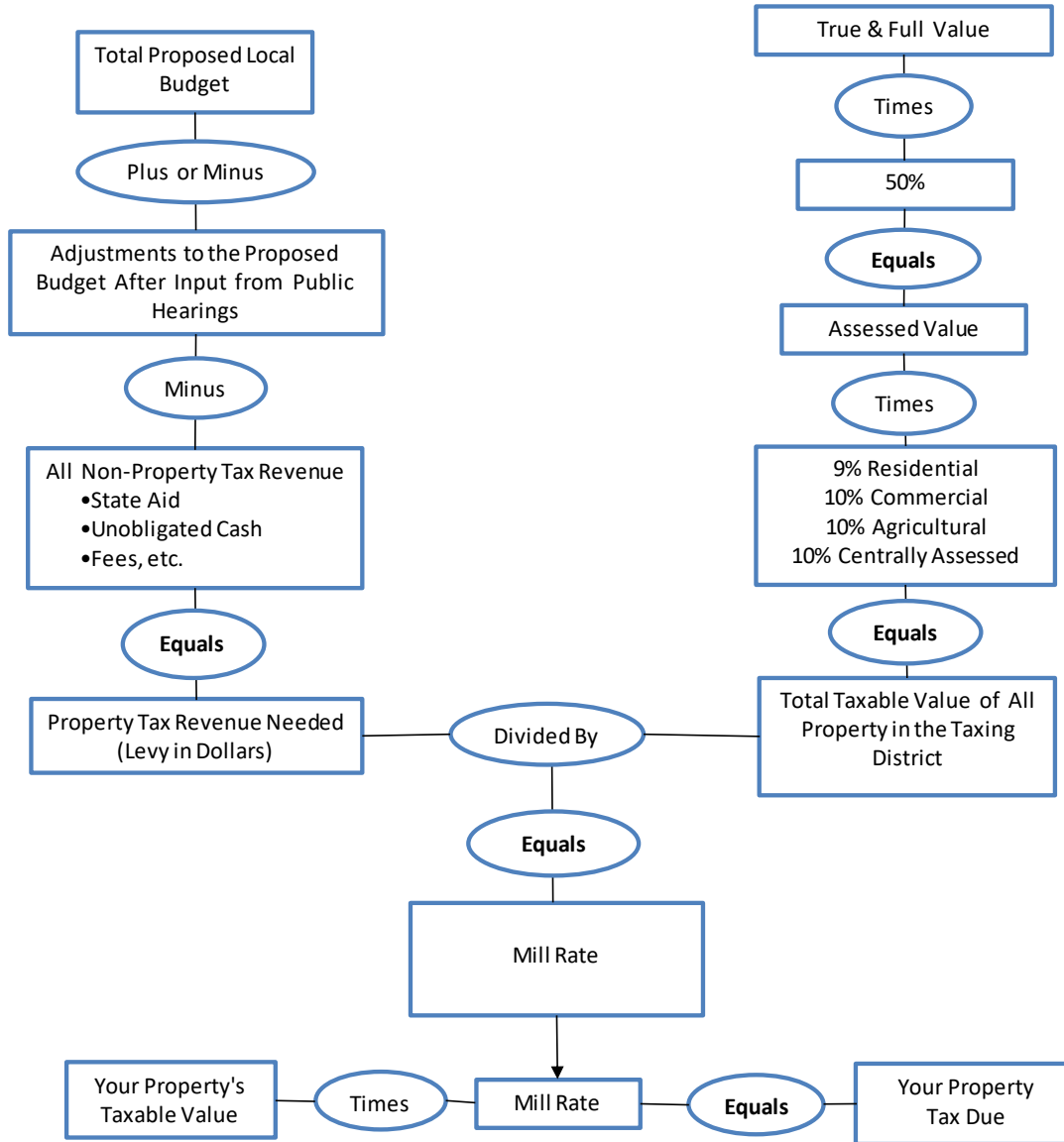
If you remove the True & Full Value from the above formula, you will get the Net Effective Tax Rate as you see on your tax statements.

$$0.50 \times 0.09 \times 0.36556 = 0.0165 \text{ or} \\ 1.65\% \text{ effective tax rate for residential properties}$$

$$0.50 \times 0.10 \times 0.36556 = 0.0183 \text{ or} \\ 1.83\% \text{ effective tax rate for commercial properties}$$

The following image will show how these calculations work on a snippet of an actual tax statement of a residential property.

North Dakota Property Tax System



All property in North Dakota is subject to property tax unless it is specifically exempted. Except for a one-mill levy for the State Medical Center, property taxes are administered, levied, collected and expended at the local level of the support of schools, counties, cities, townships and other local units of government. The State does not levy a property tax for general government operations. *Source: ND Office of State Tax Commissioner (December 2012)*

Excerpt from an actual 2025 Tax Statement

Tax Distribution (3-year comparison):		2025	
True and Full Value	100,400		$\$100,400 \times 0.50 \times 0.09 = \$4,518$
Taxable Value	4,518		$T\&F \times AR \times AF = \text{Taxable Value}$
Less: Homestead credit	0		
Disabled Veteran credit	0		
Net Taxable Value	<u>4,518</u>		T&F = True and Full Value AR = Assessment Ratio AF = Assessment Factor
Total mill levy	<u>365.560</u>		<---Total number of mills assessed
Taxes By District (in dollars):			
Ramsey County	451.98	=	$\$4,518 \times 0.10004$ (100.04 County Mills)
Devils Lake City	407.12	=	$\$4,518 \times 0.09011$ (90.11 City Mills)
Devils Lake Park District	182.10	=	$\$4,518 \times 0.04031$ (40.31 Park Mills)
Devils Lake School District	424.34	=	$\$4,518 \times 0.09392$ (93.92 School Mills)
Voter Approved School Bonds	132.88	=	$\$4,518 \times 0.02941$ (29.41 School Mills)
Lake Region Ambulance	36.20	=	$\$4,518 \times 0.00801$ (8.01 Ambulance Mills)
Soil Conservation	7.94	=	$\$4,518 \times 0.00176$ (1.76 Soil Conserv Mills)
Garrison Diversion	4.52	=	$\$4,518 \times 0.00100$ (1.00 Garrison Div Mills)
State Medical Center	4.52	=	$\$4,518 \times 0.00100$ (1.00 State Hospital Mills)
Consolidated Tax	1,651.60	=	$\$4,518 \times 0.36556$ (365.56 Total Mills)
Primary Residence Credit*	(1,600.00)		
Net Consolidated Tax After Credit	<u>51.60</u>		
Net effective tax rate	<u>0.05%</u>		Actual Net Effective Tax Rate $0.36556 \times 0.50 \times 0.09 = 1.65\%$ Mills x AR x AF

PROPERTY VALUATION AND MILL LEVY

Property Valuation

Devils Lake has 5 classes of property: 1) Residential, 2) Commercial, 3) Agricultural, 4) Vacant Lots, and 5) Exempt. The following table reflects the number of parcels in each classification:

ACTIVE PARCEL BREAKDOWN	
Residential	1,921
Commercial	458
Agricultural	6
Vacant Lots	276
Exempt	404
Total	3,065

True and Full (T&F) values are the total market values of each parcel of property. The assessment value is determined by multiplying the T&F value by the assessment ratio (50% or 0.50). The taxable value is determined by multiplying the

assessment value by the assessment factor (9% or 0.09 for residential, and 10% or 0.10 for all other classes of property). This is portrayed in more detail in the [Property Tax Calculation](#) section.

When determining totals for T&F and Taxable values, ag land and vacant lots are included in the commercial totals as they are calculated the same as commercial properties.

TAXABLE VALUE COMPARISON					
	Commercial	Residential	Total	Utilities	Total w/ Utilities
2016	\$ 7,255,254	\$ 8,562,826	\$ 15,818,080	\$ 440,434	\$ 16,258,514
2017	\$ 7,722,206	\$ 9,095,933	\$ 16,818,139	\$ 458,846	\$ 17,276,985
2018	\$ 8,005,926	\$ 9,126,987	\$ 17,132,913	\$ 499,839	\$ 17,632,752
2019	\$ 8,359,254	\$ 9,248,891	\$ 17,608,145	\$ 512,420	\$ 18,120,565
2020	\$ 8,451,953	\$ 9,755,726	\$ 18,207,679	\$ 543,253	\$ 18,750,932
2021	\$ 8,620,490	\$ 10,611,382	\$ 19,231,872	\$ 543,253	\$ 19,775,125
2022	\$ 8,711,572	\$ 10,992,022	\$ 19,703,594	\$ 550,941	\$ 20,254,535
2023	\$ 8,673,179	\$ 11,466,722	\$ 20,139,901	\$ 678,642	\$ 20,818,543
2024	\$ 9,776,349	\$ 12,282,676	\$ 22,059,025	\$ 568,298	\$ 22,627,323
2025	\$ 10,593,410	\$ 13,029,035	\$ 23,622,445	\$ 647,999	\$ 24,270,443
2026	\$ 10,756,175	\$ 14,061,375	\$ 24,817,550	\$ 600,000	\$ 25,417,550

NOTE: Taxable values do not include TIF districts or late adjustments due to appeals and the 2026 Utilities are estimated

2025 CITY TAXABLE VALUE COMPARISON		
City	Population	Taxable Value
Fargo (Dist #1)	136,285	882,475,566
Bismarck	77,772	552,264,156
Grand Forks	59,845	297,470,785
Minot	47,440	256,037,065
West Fargo	41,588	285,947,666
Williston	28,821	173,270,611
Dickinson	25,695	NO DATA
Mandan	24,788	137,897,135
Jamestown	15,789	61,446,512
Wahpeton	8,115	28,710,794
Devils Lake	7,277	26,965,727
Valley City	6,580	25,738,061

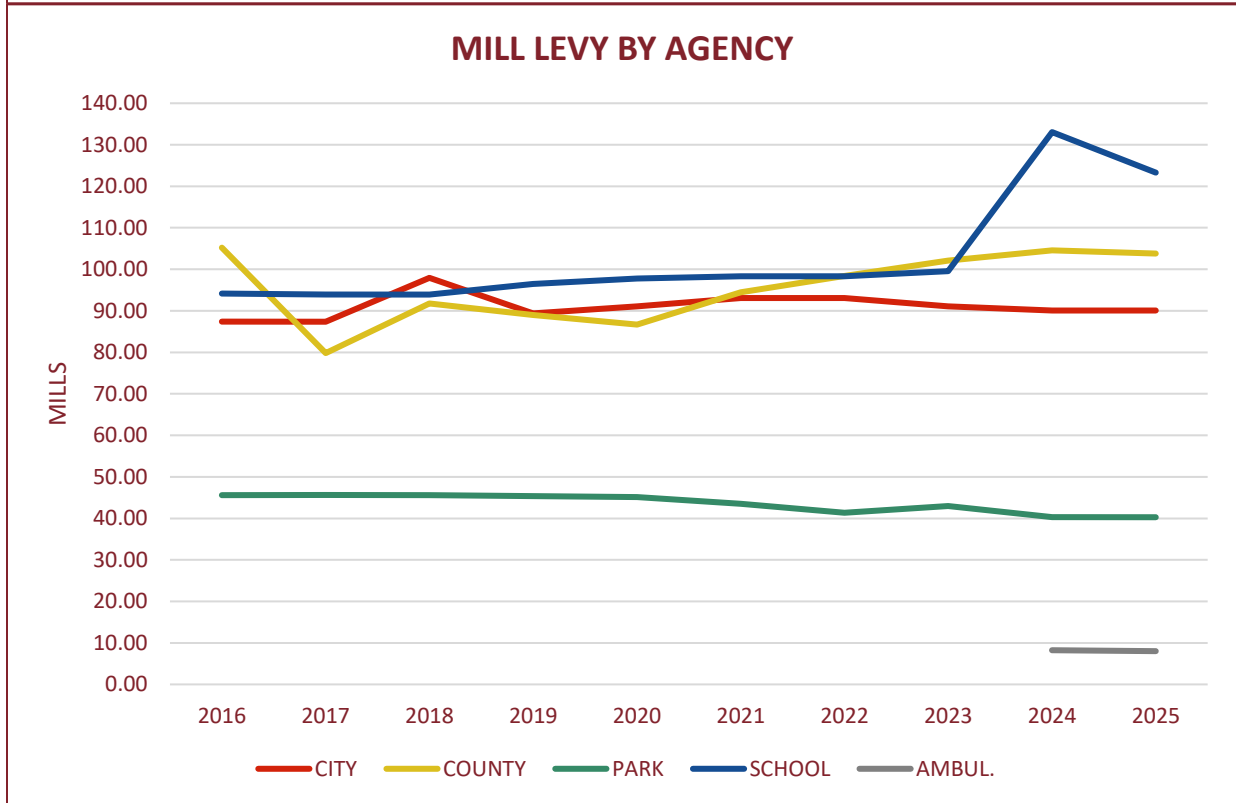
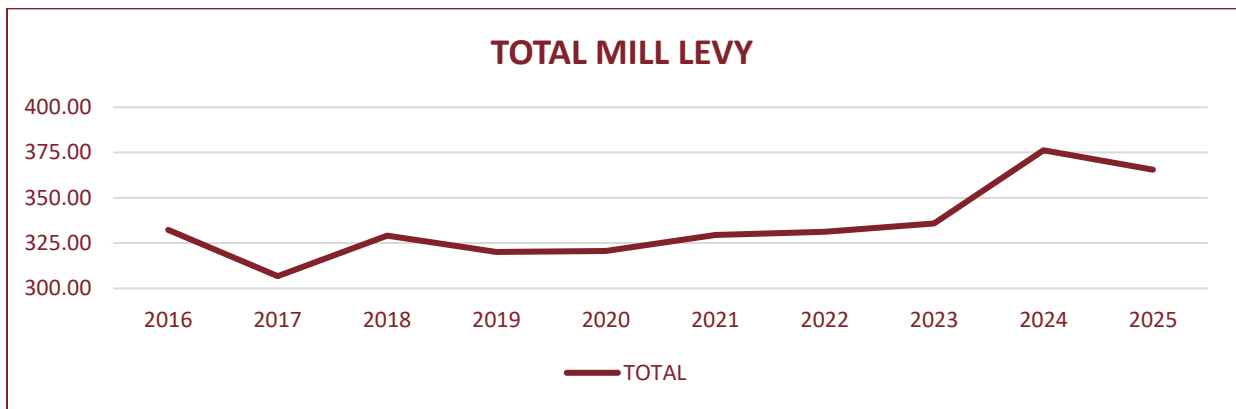
Note: Includes TIF Districts and Utilities

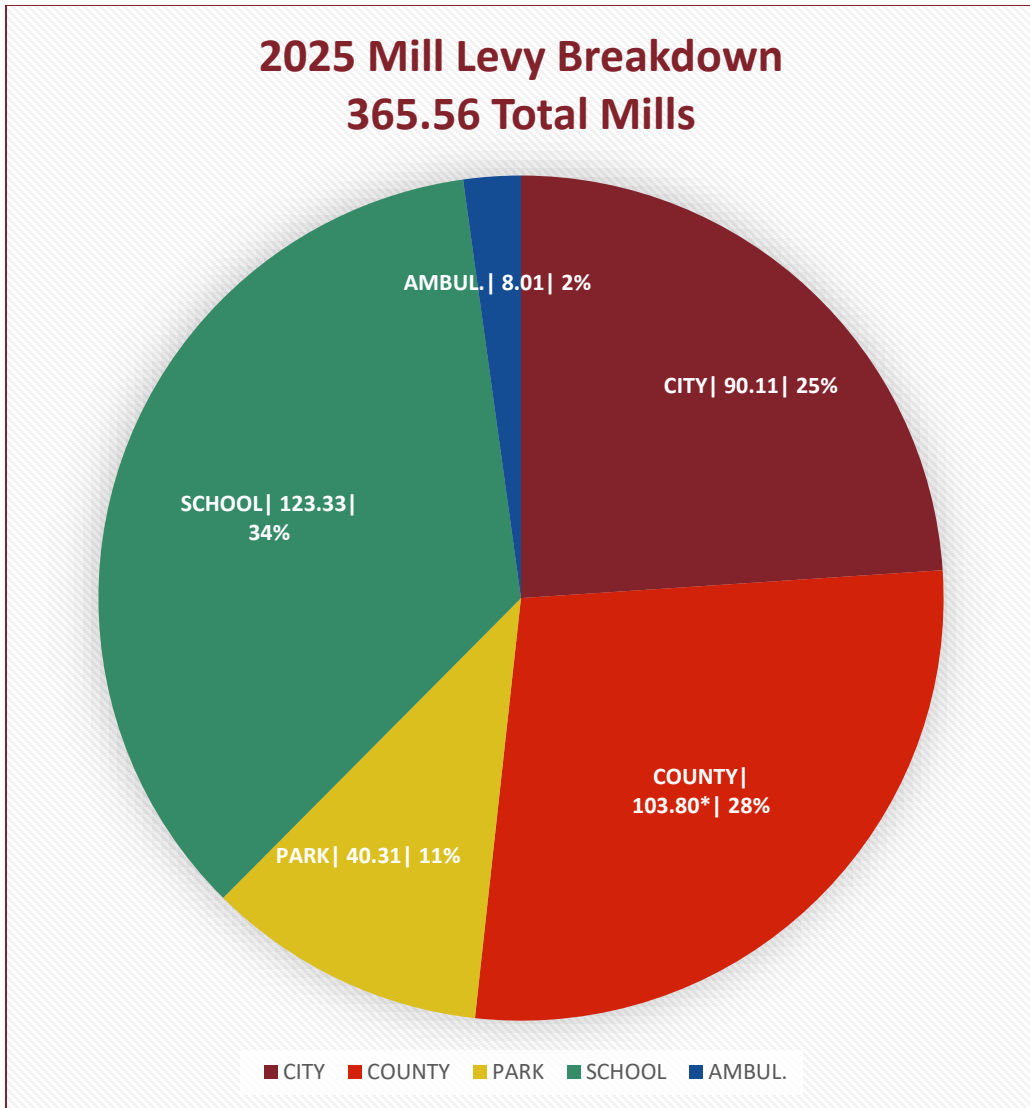
[Mill Levy History](#)

The following tables show the breakdown of the total mills levied and effective tax rate for the past 10 years and relevant visual graphs.

ASSESSED MILLS							EFFECTIVE TAX RATE	
YEAR	CITY	COUNTY	PARK	SCHOOL	AMBUL.	TOTAL	Commercial	Residential
2016	87.40	105.21	45.63	94.12	N/A	332.36	1.66%	1.50%
2017	87.41	79.81	45.64	93.92	N/A	306.78	1.53%	1.38%
2018	97.94	91.75	45.57	93.91	N/A	329.17	1.65%	1.48%
2019	89.36	89.01	45.34	96.46	N/A	320.17	1.60%	1.44%
2020	91.09	86.69	45.10	97.75	N/A	320.63	1.60%	1.44%
2021	93.11	94.46	43.52	98.35	N/A	329.44	1.65%	1.48%
2022	93.11	98.43	41.38	98.35	N/A	331.27	1.66%	1.49%
2023	91.11	102.11	43.00	99.55	N/A	335.77	1.68%	1.51%
2024	90.11	104.56	40.30	133.05	8.24	376.26	1.88%	1.69%
2025	90.11	103.80	40.31	123.33	8.01	365.56	1.83%	1.65%

Values assessed are determined the previous year, (ie. 2025 mills are used for 2026 budget)





Mill Levy Comparison by City

The following table shows the number of city mills and total mills assessed by the 12 largest municipalities in North Dakota by population. It then breaks the total assessed mills down to reflect the estimated tax on a \$100,000 residential property, followed by the effective tax rate for residential and commercial properties. The table is sorted by population from largest to smallest.

City	City Mill	Total Mill	Est. Tax \$100,000 Residential	Effective Tax Rate Residential	Effective Tax Rate Commercial
Fargo (Dist #1)	57.36	298.43	\$ 1,343	1.34%	1.49%
Bismarck	76.38	237.10	\$ 1,067	1.07%	1.19%
Grand Forks	92.00	343.11	\$ 1,544	1.54%	1.72%
Minot	78.00	320.38	\$ 1,442	1.44%	1.60%
West Fargo	79.60	306.19	\$ 1,378	1.38%	1.53%
Williston	38.34	200.76	\$ 903	0.90%	1.00%
Dickinson	38.20	245.42	\$ 1,104	1.10%	1.23%
Mandan	62.48	263.87	\$ 1,187	1.19%	1.32%
Jamestown	97.59	337.96	\$ 1,521	1.52%	1.69%
Wahpeton	81.04	342.24	\$ 1,540	1.54%	1.71%
Devils Lake	90.11	365.56	\$ 1,645	1.65%	1.83%
Valley City	72.14	327.44	\$ 1,473	1.47%	1.64%

2025 SALES RATIO ANALYSIS

The Sales Ratio analysis is the primary measure of an assessment. The True and Full value is divided by the sale price of properties that have sold to determine a sales ratio as a percentage. The median sales ratio of all good, arms-length transactions is the measuring stick that we are required to use in the mass appraisal system. The tolerance for the median sales ratio is set by the State Board of Equalization and allows for a 10% range of tolerance between 90% to 100%. Assessors statewide are required to meet this standard.

Residential Sales Ratio

For residential properties, there were 67 usable or arms-length transaction sales within the City in 2025. The median ratio of these sales was 85.2% and out of tolerance. In conjunction with adjustments to the land rates, an additional 5% increase to the cost manual was applied for residential properties.

As a result of the value adjustments the sales ratio is 92.6% and within tolerance.

Commercial Sales Ratio

To have sufficient data for a sales study the state requires a minimum of 30 sales for each classification (residential and commercial). If the required minimum of 30 sales is not met with the most recent year, the prior year of sales may be used until the minimum threshold of 30 is met, however, no more than three preceding years may be used. If a previous year's sales are to be used, the City assessor must again verify the sales to determine if they continue to be usable for the study. All usable sales from that year must be used, even if it results in a total of more

than 30 usable sales. To meet the minimum threshold of 30 usable commercial sales the current year (2025) and two previous years (2023-2024) were used, as allowed by the state, to get to 32 usable commercial sales.

Commercial sales had a median ratio of 93.7% and were within tolerance. There were no land value adjustments to commercial properties for 2026, however, an incremental 2% increase to improvement values was applied. Value adjustments resulted in a sales ratio of 94.8% and within tolerance.

ADJUSTED MEDIAN SALE RATIOS		
Property Class	Median Ratio Before	Median Ratio After
Commercial	93.7	94.8
Residential	85.2	92.6

Price-Related Differential (PRD)

To ensure that valuations are being made in a fair and equitable manner, we are using International Association of Assessing Officers (IAAO) guidelines specific to other statistical measures of (in)equity. The first of these is the Price-Related Differential (PRD).

PRD is a statistical measure that is used to identify vertical inequity. Vertical inequity exists when the ratio of assessed value to sale value changes over the value of properties generally, and it can be either regressive (where low-value homes are regularly assessed at greater ratios to the sale price than the high-value homes in the sample) or progressive (where high-value homes are regularly assessed at greater ratios to the sale price than the low-value homes in the sample). (Justin M. Carter, 2016)

The IAAO set a tolerance level for PRD to be between 0.98 and 1.03. A PRD less than 0.98 is relative to vertical assessment progressivity (high-value homes are assessed at greater ratios than low-value homes) and a PRD greater than 1.03 indicates vertical assessment regressivity (low-value homes are assessed at greater ratios than high-value homes).

The PRD for commercial properties in 2025 was 0.97 and for residential properties it was 1.03. The PRD for residential properties is down from 1.05 in 2024 and 1.09 in 2023.

Coefficient of Dispersion (COD)

The Coefficient of Dispersion (COD) is used to measure horizontal equity, or uniformity in the sales ratio study. A high COD shows that there is a large variance between the highest ratios and the lowest ratios compared to the median. A low COD represents conformity within the City.

The IAAO standard for COD is between 5.0 to 20.0. The residential COD for 2025 was within tolerance at 17.62 for the first time since tracking of this value began, down from 23.42 in 2024 and 28.78 in 2023. For commercial properties the COD was also within tolerance at 14.03, down from 21.11 in 2024 and 21.89 in 2023.

There are no state requirements or standards for PRD or COD, however, they serve as an internal measuring tool that will be used to ensure that assessment practices remain fair and equitable.

APPENDIX A – HOMESTEAD CREDIT APPLICANTS

Parcel	Address
39-0000-00001-000	623 3rd Ave NE
39-0000-00035-000	624 4th Ave NE
39-0000-00050-000	507 6th St NE
39-0000-00075-000	711 6th St NE
39-0000-00092-000	513 7th Ave NE
39-0000-00098-000	608 6th St NE
39-0000-00199-000	623 4th St NE
39-0000-00200-000	724 5th St NE
39-0000-00214-000	716 4th St NE
39-0000-00355-000	616 1st St NE
39-0000-00363-000	718 1st St NE
39-0000-00369-001	711 Walnut St E
39-0000-00463-000	407 5th St SE
39-0000-00525-000	624 5th St SE
39-0000-00537-001	712 5th St SE
39-0000-00554-000	610 6th St SE
39-0000-00559-000	621 7th St SE
39-0000-00582-000	705 6th Ave SE
39-0000-00607-000	721 8th St SE
39-0000-00646-000	119 13th St NW
39-0000-00647-000	115 13th St NW
39-0000-00651-000	204 14th St NW
39-0000-00663-000	316 14th St NW
39-0000-00664-000	320 14th St NW
39-0000-00672-000	404 14th St NW
39-0000-00735-000	218 13th St NW
39-0000-00766-001	214 12th St NW
39-0000-00775-000	207 11th St NW
39-0000-00796-000	302 11th St NW
39-0000-00812-000	1002 3rd Ave NW
39-0000-00815-000	211 10th St NW
39-0000-00831-000	106 10th St NW
39-0000-00849-000	918 3rd Ave NW
39-0000-00882-000	323 8th St NW
39-0000-00887-001	210 9th St NW
39-0000-00902-000	114 9th St NW
39-0000-00973-000	108 4th St NW

Parcel	Address
39-0000-00976-000	123 3rd St NW
39-0000-01026-000	106 3rd St NW
39-0000-01030-001	120 3rd St NW
39-0300-00003-001	2010 Lincoln Ave NE
39-0301-00026-000	915 6th St NE
39-0301-00027-000	919 6th St NE
39-0301-00053-001	1022 6th St NE
39-0301-00064-000	1025 5th St NE
39-0301-00091-000	513 10th Ave NE
39-0301-00108-000	819 4th St NE
39-0303-00010-000	315 9th Ave SE
39-0303-00011-000	311 9th Ave SE
39-0303-00012-000	309 9th Ave SE
39-0303-00013-000	223 9th Ave SE
39-0403-00001-001	323 15th St NE
39-0403-00002-000	319 15th St NE
39-0406-00001-000	1122 3rd St NE
39-0406-00009-000	1109 2nd St NE
39-0407-00010-000	1127 3rd St NE
39-0407-00017-000	1106 5th St NE
39-0407-00025-000	1117 4th St NE
39-0407-00033-000	1115 5th St NE
39-0502-00001-001	1102 3rd Ave SE
39-0502-00005-001	1205 4th Ave SE
39-0504-00004-001	310 18th Ave SE
39-0504-00004-002	312 18th Ave SE
39-0504-00004-003	314 18th Ave SE
39-0509-00013-001	105 Caribou Ct SE
39-0509-00022-052	112 Wapiti Ct SE
39-0601-00001-000	1208 Walnut St E
39-0601-00016-000	1123 Washington St SE
39-0601-00025-000	1011 Washington St SE
39-0601-00026-000	1017 Washington St SE
39-0601-00031-000	912 Walnut St E
39-0601-00076-000	1006 Fair St SE
39-0704-00006-000	420 Dickinson Dr SE Apt 4
39-0704-00008-000	420 Dickinson Dr SE Apt 6

Parcel	Address
39-0704-00009-000	420 Dickinson Dr. #7
39-0802-00027-000	107 19th St NE
39-0803-00020-000	107 21st St NE
39-0804-00039-000	820 9th St NE
39-0804-00043-001	822 8th Ave NE
39-0804-00050-000	905 9th St NE
39-0804-00051-000	911 9th St NE
39-0804-00058-000	815 9th St NE
39-0805-00007-000	204 8th Ave SE
39-1103-00002-000	1306 10th Ave SE
39-1104-00005-000	1219 14th St SE
39-1104-00018-000	1218 14th St SE
39-1104-00020-000	1226 14th St SE
39-1104-00026-000	1310 14th St SE
39-1105-00006-000	303 14th Ave SE
39-1105-00011-000	326 Village Ave SE
39-1106-00001-000	1204 5th Ave SE
39-1301-00009-000	714 3rd Ave NE
39-1301-00010-000	708 3rd Ave NE
39-1301-00014-000	317 7th St NE
39-1302-00006-000	815 3rd Ave NE
39-1302-00019-000	809 Kelly Ave NE
39-1303-00007-000	912 Kelly Ave NE
39-1303-00021-000	900 3rd Ave NE
39-1305-00005-000	1105 4th Ave NE
39-1307-00002-000	109 15th Ave NE
39-1307-00018-000	116 15th Ave NE
39-1502-00004-000	1311 Cherry Pl NE
39-1503-00002-000	618 12th Ave NE
39-1503-00016-000	623 13th Ave NE
39-1503-00026-000	638 13th Ave NE
39-1503-00045-000	522 12th Ave NE
39-1505-00014-000	901 3rd St NE
39-1505-00022-000	313 9th Ave NE
39-1505-00023-000	324 8th Ave NE
39-1505-00027-001	817 3rd St NE
39-1505-00040-000	916 3rd St NE
39-1505-00052-000	1027 2nd St NE

Parcel	Address
39-1505-00059-000	1024 3rd St NE
39-1505-00079-000	1007 1st St NE
39-1505-00089-000	910 2nd St NE
39-1505-00106-000	807 1st St NE
39-1505-00115-000	1034 1st St NE
39-1603-00002-000	1605 3rd St SE
39-1803-00007-000	801 5th Ave NE
39-1803-00019-000	519 7th St NE
39-1803-00044-000	621 8th St NE
39-1804-00011-000	822 4th Ave NE
39-1804-00029-000	824 6th Ave NE
39-1804-00031-000	818 6th Ave NE
39-1804-00039-000	829 8th Ave NE
39-1804-00040-001	832 7th Ave NE
39-1804-00062-000	909 7th Ave NE
39-1804-00076-000	1110 4th Ave NE
39-1804-00079-000	1115 5th Ave NE
39-1805-00004-000	1310 5th Ave NE
39-1805-00028-000	1208 4th Ave NE
39-1806-00038-000	1211 6th Ave NW
39-1806-00096-000	406 11th St NW
39-1806-00098-001	410 11th St NW
39-1900-00027-000	1106 16th St SE
39-1904-00014-000	917 11th St SE
39-1904-00023-000	906 11th St SE
39-1906-00024-000	1111 11th Ave SE
39-1907-00002-000	207 15th Ave SE
39-1907-00003-001	307 15th Ave SE
39-1911-00002-000	903 10th St SE
39-1911-00005-000	902 10th St NE
39-1912-00015-000	2404 Stone Ridge Ave NE
39-1915-00007-000	1205 16th St SE
39-2302-00008-000	313 16th Ave SE
39-2303-00020-000	611 14th St NW
39-2501-00003-000	1038 4th St NE
39-2703-00022-000	1224 5th Ave SE #8
39-2727-00009-001	1510 5th Ave NE
39-2727-00009-003	1506 5th Ave NE Unit 3

APPENDIX B – DISABLED VETERANS CREDIT

Parcel ID	Address
39-0000-00091-000	721 5th St NE
39-0000-00362-000	724 1st St NE
39-0000-00558-000	615 7th St SE
39-0000-00598-001	720 7th Ave SE
39-0000-00686-000	503 13th St NW
39-0000-00714-002	414 13th St NW
39-0000-00834-001	116 10th St NW
39-0000-00885-000	301 8th St NW
39-0103-00008-013	1312 Village Green Ct NE
39-0105-00001-000	903 13th Ave NE
39-0301-00108-000	819 4th St NE
39-0301-00109-000	901 4th St NE
39-0301-00118-000	1026 5th St NE
39-0303-00011-000	311 9th Ave SE
39-0403-00015-000	1504 Sweetwater Dr NE
39-0403-00036-000	111 17th St NE
39-0407-00007-000	1106 4th St NE
39-0407-00008-000	1104 4th St NE
39-0407-00036-000	1127 5th St NE
39-0502-00006-001	1203 4th Ave SE
39-0504-00004-001	310 18th Ave SE
39-0601-00037-001	307 10th Ave SE
39-0601-00067-002	335 12th Ave SE
39-0704-00003-000	420 Dickinson Dr #1
39-0800-00001-001	104 22nd St NE
39-0801-00002-000	106 20th St NE
39-0801-00005-000	103 20th St NE
39-0804-00050-000	905 9th St NE
39-0804-00054-000	921 9th St NE
39-0805-00011-001	300 8th Ave SE
39-1104-00010-000	1303 14th St SE
39-1302-00037-000	818 Kelly Ave NE
39-1303-00002-000	911 4th Ave NE
39-1303-00031-000	904 2nd Ave NE

Parcel ID	Address
39-1305-00024-002	1104 3rd Ave NE
39-1502-00003-001	1312 Cherry Pl
39-1505-00048-000	919 2nd St NE
39-1505-00081-000	1013 1st St NE
39-1505-00088-001	918 2nd St NE
39-1505-00113-000	921 Walnut St E
39-1801-00011-000	303 14th St NE
39-1803-00053-000	724 7th Ave NE
39-1805-00015-001	411 Ruger St NE
39-1806-00109-000	403 10th St NW
39-1901-00007-000	409 14th St NE
39-1904-00012-000	907 11th St SE
39-1904-00020-001	912 11th St SE

APPENDIX C – SPECIAL CIRCUMSTANCES EXEMPTION

Parcel(s)	Owner	Address
39-0000-00170-000	Amachi Mentoring	414 4th Ave NE
39-1105-00001-000, 39-1105-00002-000, 39-1105-00003-000, 39-1105-00014-000	Bethel Evangelical Church	1312 Walnut St E
39-0000-00431-000, 39-0000-00432-000, 39-0000-00433-000	Church of God Seventh Day	607 5th St SE
39-0801-00017-001	Church of Latter Day Saints	121 20th St NE
39-0000-00231-000	Columbus Club & Bldg Assn	522 4th St NE
39-0000-00146-000, 39-2734-00028-000	Dakota Prairie Community Action	223 4th St NE
39-2702-00039-052	Emergency Ambulance Service of Devils Lake	804 5th St SE
39-0000-00049-000	Episcopal Church	503 6th St NE
39-1504-00010-000, 39-1504-00011-000	IOOF Retirement Village Group, LP	1107 Walnut St E
39-0000-00267-000	Hope Center	313 3rd St NE
39-1105-00014-000	Kiddie Kampus	1312 Walnut St E
39-0000-00548-000	Lake Region Curling Assn	703 7th Ave SE
39-0000-01021-002, 39-0803-00013-000, 39-1804-00069-000, 39-1909-00008-000	Lake Region Developmental Disability Corp	224 3rd St NW
39-1204-00001-000	Lake Region Lutheran Home	620 14th Ave NE
39-0000-00498-007	Lake Region Snowmobile Club	307 6th St SE, Ste #5
39-2735-00006-000	Mercy Hospital / Altru Hospital-Devils Lake	1031 7th St NE
39-0000-00101-000	Methodist Church	601 5th St NE
39-2735-00034-001	Odd Fellows Home	1107 Walnut St E
39-1204-00002-000, 39-1503-00037-000	Our Savior's Lutheran Church	612 & 623 14th Ave NE
39-2727-00007-000	Peace Lutheran Church	1700 5th Ave NE
39-2735-00034-002	Prairie Links Limited Partnership	1124 2nd St NE
39-1903-00002-002	Progress Enterprises Inc	106 3rd Ave NW
39-0000-00330-001	Progress Enterprises, Inc	124 6th Ave NE

Parcel(s)	Owner	Address
39-0000-00281-000	Sr Meals & Service	202 4th Ave NE
39-0000-00185-000, 39-0000-00188-000	St Joseph's Catholic Church	501 & 515 4th St NE
39-0000-00058-000, 39-0000-00059-000, 39-0000-00060-000	St Olaf Lutheran Church	601 6th St NE
39-0000-00054-000	St Peters Lutheran Church	623 7th Ave NE
39-0000-00265-000	VFW Roy Netherly Post #756	314 3rd Ave NE
39-0000-00114-000	Westminister Presbyterian Church	501 5th St NE

APPENDIX D – BLIND EXEMPTION

Parcel	Address
39-1306-00007-000	200 14th Ave NE

APPENDIX E – TAX INCREMENT FINANCING (TIF)

TOTAL FOR ALL TIF DISTRICTS - 2026

TIF DISTRICT	2025	2026	CHANGE	2025 COMM	2025 RES	2025 TOTAL	2026 COMM	2026 RES	2026 TOTAL
ELKHORN	5,968,600	6,551,100	582,500	935,700	5,032,900	5,968,600	951,800	5,599,300	6,551,100
AGASSIZ	8,443,300	8,675,700	232,400	1,873,800	6,569,500	8,443,300	1,841,700	6,834,000	8,675,700
HIGHLAND PARK/CITY ESTATES	5,137,600	5,621,900	484,300	15,100	5,122,500	5,137,600	26,900	5,595,000	5,621,900
HIGHLAND PARK 2ND SUB	6,634,300	7,100,200	465,900	1,060,000	5,574,300	6,634,300	1,098,800	6,001,400	7,100,200
STONE RIDGE	6,527,000	6,500,700	-26,300	17,900	6,509,100	6,527,000	28,700	6,472,000	6,500,700
SMITH'S SUB 16TH ST SE	11,452,900	15,916,600	4,463,700	295,500	11,157,400	11,452,900	412,200	15,504,400	15,916,600
BRAUNAGEL 1 ST ADDTION	8,472,300	8,360,800	-111,500	8,472,300	0	8,472,300	8,360,800	0	8,360,800
TOTAL FOR ALL DISTRICTS	52,636,000	58,727,000	6,091,000	12,670,300	39,965,700	52,636,000	12,720,900	46,006,100	58,727,000
MINUS ORIGINALS		2,910,470							
TOTAL INCREMENT		55,816,530							

BREAKDOWN OF ORIGINAL VALUES	
ELKHORN	3,540
AGASSIZ	230,000
HIGHLAND PARK/CITY ESTATES	30,330
HIGHLAND PARK 2ND SUB	0
STONE RIDGE	0
SMITH'S SUB 16TH ST SE	2,634,000
BRAUNAGEL 1 ST ADDTION	12,600
TOTAL	2,910,470

Elkhorn Subdivision

ELKHORN SUB CHANGES 2026			
PARCEL NUMBER	2026 Total	2025 Total	CHANGE
39050900001000	268,600	240,400	28,200
39050900002000	12,200	7,600	4,600
39050900003001	392,900	372,600	20,300
39050900005000	394,600	363,700	30,900
39050900006000	515,600	479,300	36,300
39050900007000	413,800	389,400	24,400
39050900008000	186,500	6,700	179,800
39050900009000	470,200	436,800	33,400
39050900010000	12,700	8,000	4,700
39050900011000	404,700	380,100	24,600
39050900012000	463,000	434,500	28,500
39050900013001	505,900	474,900	31,000
39050900015001	454,800	422,300	32,500
39050900017001	429,000	393,100	35,900
39050900018001	355,800	352,700	3,100
39050900020000	6,600	6,600	0
39050900021000	225,600	202,800	22,800
39050900022051	233,700	219,100	14,600
39050900022052	240,400	223,900	16,500
39050900023050	564,500	554,100	10,400
TOTALS	6,551,100	5,968,600	582,500

Agassiz Subdivision

AGASSIZ SUB CHANGES 2025			
PARCEL NUMBER	2026 Total	2025 Total	CHANGE
39010700001002	60,100	47,000	13,100
39010700001050	984,700	948,500	36,200
39010700001060	896,000	860,700	35,300
39010700002000	913,400	936,900	-23,500
39010700003002	1,346,300	1,297,900	48,400
39010700003050	339,000	318,900	20,100
39010700003051	662,400	630,900	31,500
39010700003060	922,100	886,200	35,900
39010700004000	928,300	936,900	-8,600
39010700005000	1,623,400	1,579,400	44,000
TOTALS	8,675,700	8,443,300	232,400

Highland Park / City Estates Subdivision

HIGHLAND PARK/CITY ESTATES SUB CHANGES 2025			
PARCEL NUMBER	2026 Total	2025 Total	CHANGE
39030000001000	359,000	341,500	17,500
39030000002001	338,800	304,800	34,000
39030000002002	339,100	304,800	34,300
39030000003000	335,400	293,300	42,100
39030000003001	279,800	274,000	5,800
39030000004001	354,500	334,400	20,100
39030000004002	333,200	306,500	26,700
39080000001001	355,200	315,400	39,800
39080000001050	0	0	0
39080000003000	458,900	421,700	37,200
39080000004000	26,900	15,100	11,800
39080000005000	256,800	233,600	23,200
39080000006000	499,600	448,500	51,100
39080000007000	396,600	371,600	25,000
39080000008000	516,500	474,800	41,700
39080000009001	457,900	411,100	46,800
39080000009050	313,700	286,500	27,200
TOTALS	5,621,900	5,137,600	484,300

Stone Ridge Estates

STONERIDGE SUB CHANGES 2025			
PARCEL NUMBER	2026 Total	2025 Total	CHANGE
39191200001000	370,600	368,500	2,100
39191200002000	359,500	358,700	800
39191200003000	341,800	367,500	-25,700
39191200004000	357,200	360,500	-3,300
39191200005000	363,100	360,400	2,700
39191200006000	341,800	346,000	-4,200
39191200007000	346,100	349,800	-3,700
39191200008000	361,200	355,900	5,300
39191200009000	335,500	326,000	9,500
39191200010000	329,400	324,100	5,300
39191200011000	329,400	324,100	5,300
39191200012000	333,400	326,000	7,400
39191200013000	396,000	400,200	-4,200
39191200014000	344,100	357,300	-13,200
39191200015000	339,400	354,600	-15,200
39191200016000	396,000	400,200	-4,200
39191200017001	478,500	480,900	-2,400
39191200019000	26,200	16,400	9,800
39191200020000	349,000	348,400	600
39191200021000	2,500	1,500	1,000
39191200022000	0	0	0
TOTALS	6,500,700	6,527,000	-26,300

Highland Park 2nd Subdivision

HIGHLAND PARK 2ND SUB CHANGES 2025			
PARCEL NUMBER	2026 Total	2025 Total	CHANGE
39080600001001	299,100	255,700	43,400
39080600001002	291,100	251,800	39,300
39080600001003	291,100	251,800	39,300
39080600001004	299,100	255,700	43,400
39080600002001	322,000	272,500	49,500
39080600002002	322,000	272,500	49,500
39080600003000	1,081,900	1,038,800	43,100
39080600004000	700,200	670,400	29,800
39080600005000	593,400	567,000	26,400
39080600006000	362,500	351,600	10,900
39080600007001	369,200	353,300	15,900
39080600009001	513,300	490,400	22,900
39080600016000	8,600	8,600	0
39080600017000	8,300	12,600	-4,300
39080600018000	0	0	0
39080700001000	420,100	401,500	18,600
39080700002000	309,000	299,200	9,800
39080700003000	323,200	313,000	10,200
39080700004000	370,700	359,000	11,700
39080700005000	215,400	208,900	6,500
TOTALS	7,100,200	6,634,300	465,900

Braunagel 1st Addition

BRAUNAGEL 1ST ADDN CHANGES 2025			
PARCEL NUMBER	2026 Total	2025 Total	CHANGE
39020100001000	3,078,000	3,124,600	-46,600
39020100002000	4,037,900	4,089,000	-51,100
39020100003000	26,800	26,800	0
39020100004000	21,200	21,200	0
39020100005000	1,143,500	1,157,300	-13,800
39020100006000	13,300	13,300	0
39020100007000	21,100	21,100	0
39020100008000	19,000	19,000	0
39020100009000	0	0	0
TOTALS	8,360,800	8,472,300	-111,500

Smith's Subdivision

SMITH'S SUB - 16TH ST SE CHANGES 2025			
PARCEL NUMBER	2026 Total	2025 Total	CHANGE
39110400028000	191,700	201,300	-9,600
39110400030000	164,800	159,000	5,800
39190000001000	441,900	339,200	102,700
39190000002000	25,500	12,800	12,700
39190000003000	292,000	256,400	35,600
39190000004000	25,500	12,800	12,700
39190000005000	25,500	12,800	12,700
39190000006000	265,000	218,200	46,800
39190000007000	41,800	41,000	800
39190000008000	298,200	268,800	29,400
39190000009000	333,500	260,000	73,500
39190000011001	303,200	266,300	36,900
39190000011003	12,800	6,400	6,400
39190000011005	451,700	312,800	138,900
39190000013001	0	0	0
39190000015000	0	0	0
39190000016001	391,000	315,400	75,600
39190000019001	418,100	351,800	66,300
39190000021000	274,600	254,700	19,900
39190000022000	23,800	11,900	11,900
39190000023000	25,500	12,800	12,700
39190000024001	352,100	283,900	68,200
39190000025001	402,500	339,600	62,900
39190000026000	231,800	142,800	89,000
39190000027000	260,900	206,300	54,600
39190000030000	0	819,200	-819,200
39190000031000	0	0	0
39190000032000	0	0	0
39190000033000	0	0	0
39190000034000	0	0	0
39190000035000	0	0	0
39190000036000	0	0	0
39190000037000	0	0	0
39190000038000	0	0	0
39190000039000	0	0	0
39190000040000	0	0	0
39191300001001	331,700	274,000	57,700
39191300001002	331,700	274,000	57,700
39191300002001	337,100	278,400	58,700

PARCEL NUMBER	2026 Total	2025 Total	CHANGE
39191300002002	331,700	274,000	57,700
39191300003001	331,700	274,000	57,700
39191300003002	331,700	274,000	57,700
39191300004001	331,700	274,000	57,700
39191300004002	342,700	276,900	65,800
39191300005001	331,100	274,000	57,100
39191300005002	332,100	274,000	58,100
39191300006001	331,700	274,000	57,700
39191300006002	331,700	274,000	57,700
39191400001000	8,600	8,600	0
39191400002000	23,600	17,400	6,200
39191500001000	319,200	246,300	72,900
39191500002000	312,700	243,100	69,600
39191500003000	312,700	243,100	69,600
39191500004000	322,000	247,700	74,300
39191500005000	329,000	252,800	76,200
39191500006000	319,700	248,200	71,500
39191500007000	319,700	248,200	71,500
39191500008000	329,000	252,800	76,200
39191500009000	338,500	194,400	144,100
39191500010000	329,200	189,800	139,400
39191500011000	329,200	189,800	139,400
39191500012000	338,500	194,400	144,100
39191500013000	338,500	71,000	267,500
39191500014000	329,200	66,400	262,800
39191500015000	329,200	66,400	262,800
39191500016000	338,500	71,000	267,500
39191600001000	248,100	0	248,100
39191600002000	337,600	0	337,600
39191600003000	321,500	0	321,500
39191600004000	457,600	0	457,600
39191600005000	11,600	0	11,600
39191600006000	11,600	0	11,600
39191600007000	11,600	0	11,600
TOTALS	15,916,600	11,452,900	4,463,700

MEMORANDUM

To: President Moe and Devils Lake City Board of Equalization

From: Rob Johnson, City Assessor



Date: April 2, 2026

Re: Lamotte Properties Appeal

I have met with and had continuing conversations with Tom Lamotte and Becky Person from Lamotte Properties regarding the proposed 2026 valuations on 64 of their properties.

I requested the values they felt were appropriate for their properties and any supporting documentation or justification for those values. I received a list of values for 54 of the 64 properties. The justification for the values that were provided to me was, "The resource we used was common sense and our own knowledge of the properties."

I have completed a desktop review of all 64 properties and made downward adjustments from my initial valuations on 7 of those properties. The cost approach to valuation was used in this review.

A list of the properties and values will accompany this memo.

My recommendation is to approve the values of these properties after the adjustments made to the 7 properties.

LAMOTTE PROPERTIES											
Parcel_Number	Parcel Viewer	House_Numt	Address	2025 Total	2026 Total	\$Adjust	%Adjust	Lamotte Values	2026 Revised Val	Adjustment	
39-0000-00011-001	Parcel Viewer	205	6TH ST NE	\$ 243,200	\$ 249,200	\$ 6,000	2.47%	\$ 249,200	\$ 245,000	\$ (4,200)	
39-0000-00044-000	Parcel Viewer	516	7TH ST NE	\$ 96,400	\$ 104,700	\$ 8,300	8.61%	\$ 100,000	\$ 104,700	\$ -	
39-0000-00088-000	Parcel Viewer	711	5TH ST NE	\$ 172,600	\$ 198,900	\$ 26,300	15.24%	\$ 169,000	\$ 198,900	\$ -	
39-0000-00135-000	Parcel Viewer	205	5TH ST NE	\$ 151,500	\$ 153,900	\$ 2,400	1.58%	\$ 110,000	\$ 153,900	\$ -	
39-0000-00155-000	Parcel Viewer	301	4TH ST NE	\$ 219,600	\$ 223,100	\$ 3,500	1.59%	\$ 187,000	\$ 223,100	\$ -	
39-0000-00156-000	Parcel Viewer	305	4TH ST NE	\$ 74,200	\$ 75,300	\$ 1,100	1.48%	\$ 62,000	\$ 75,300	\$ -	
39-0000-00157-000	Parcel Viewer	309	4TH ST NE	\$ 168,700	\$ 171,300	\$ 2,600	1.54%	\$ 143,000	\$ 171,300	\$ -	
39-0000-00169-000	Parcel Viewer	422	4TH AVE NE	\$ 236,300	\$ 240,500	\$ 4,200	1.78%	\$ 175,000	\$ 240,500	\$ -	
39-0000-00190-000	Parcel Viewer	618	5TH ST NE	\$ 239,000	\$ 255,600	\$ 16,600	6.95%	\$ 245,000	\$ 255,600	\$ -	
39-0000-00206-000	Parcel Viewer	701	4TH ST NE	\$ 108,000	\$ 126,400	\$ 18,400	17.04%	\$ 110,000	\$ 121,700	\$ (4,700)	
39-0000-00207-000	Parcel Viewer	705	4TH ST NE	\$ 115,100	\$ 125,500	\$ 10,400	9.04%	\$ 110,000	\$ 125,500	\$ -	
39-0000-00208-000	Parcel Viewer	711	4TH ST NE	\$ 188,800	\$ 200,300	\$ 11,500	6.09%	\$ 185,000	\$ 193,400	\$ (6,900)	
39-0000-00296-000	Parcel Viewer	611	2ND ST NE	\$ 108,200	\$ 112,900	\$ 4,700	4.34%	\$ 98,000	\$ 112,900	\$ -	
39-0000-00297-000	Parcel Viewer	613	2ND ST NE	\$ 58,600	\$ 61,100	\$ 2,500	4.27%	None Provided	\$ 61,100	\$ -	
39-0000-00298-000	Parcel Viewer	617	2ND ST NE	\$ 134,700	\$ 140,500	\$ 5,800	4.31%	\$ 115,000	\$ 140,500	\$ -	
39-0000-00326-000	Parcel Viewer	614	2ND ST NE	\$ 44,700	\$ 46,200	\$ 1,500	3.36%	\$ 46,200	\$ 46,200	\$ -	
39-0000-00342-000	Parcel Viewer	512	2ND ST NE	\$ 101,400	\$ 111,900	\$ 10,500	10.36%	\$ 105,000	\$ 105,400	\$ (6,500)	
39-0000-00776-000	Parcel Viewer	203	11TH ST NW	\$ 61,200	\$ 66,400	\$ 5,200	8.50%	\$ 66,400	\$ 66,400	\$ -	
39-0301-00024-000	Parcel Viewer	909	6TH ST NE	\$ 62,300	\$ 70,100	\$ 7,800	12.52%	\$ 70,100	\$ 70,100	\$ -	
39-0301-00075-000	Parcel Viewer	812	6TH ST NE	\$ 118,100	\$ 127,700	\$ 9,600	8.13%	\$ 114,000	\$ 127,700	\$ -	
39-0301-00104-000	Parcel Viewer	807	4TH ST NE	\$ 95,300	\$ 104,700	\$ 9,400	9.86%	\$ 104,700	\$ 104,700	\$ -	
39-0303-00003-000	Parcel Viewer			\$ 14,000	\$ 16,800	\$ 2,800	20.00%	\$ 10,000	\$ 16,800	\$ -	
39-0303-00004-000	Parcel Viewer	906	WALNUT ST E	\$ 12,000	\$ 14,700	\$ 2,700	22.50%	\$ 10,000	\$ 14,700	\$ -	
39-0703-00002-000	Parcel Viewer	914	8TH AVE NE	\$ 135,200	\$ 138,900	\$ 3,700	2.74%	\$ 138,900	\$ 138,900	\$ -	
39-0804-00002-000	Parcel Viewer	918	8TH ST NE	\$ 121,100	\$ 126,400	\$ 5,300	4.38%	\$ 126,400	\$ 126,400	\$ -	
39-1301-00007-000	Parcel Viewer	722	3RD AVE NE	\$ 45,900	\$ 50,700	\$ 4,800	10.46%	\$ 50,700	\$ 50,700	\$ -	
39-1302-00010-000	Parcel Viewer	824	2ND AVE NE	\$ 101,400	\$ 109,900	\$ 8,500	8.38%	\$ 109,900	\$ 109,900	\$ -	
39-1302-00011-000	Parcel Viewer	822	2ND AVE NE	\$ 79,900	\$ 88,000	\$ 8,100	10.14%	\$ 84,000	\$ 88,000	\$ -	
39-1302-00013-000	Parcel Viewer	818	2ND AVE NE	\$ 82,600	\$ 90,000	\$ 7,400	8.96%	\$ 50,000	\$ 90,000	\$ -	
39-1302-00030-000	Parcel Viewer	301	8TH ST NE	\$ 126,600	\$ 128,900	\$ 2,300	1.82%	\$ 126,000	\$ 128,900	\$ -	

39-1303-00016-000	Parcel Viewer	825	KELLY AVE NE	\$ 87,600	\$ 95,500	\$ 7,900	9.02%	\$ 90,000	\$ 95,500	\$ -
39-1303-00025-000	Parcel Viewer	907	3RD AVE NE	\$ 181,000	\$ 193,500	\$ 12,500	6.91%	\$ 180,000	\$ 193,500	\$ -
39-1505-00080-000	Parcel Viewer	1009	1ST ST NE	\$ 89,400	\$ 93,100	\$ 3,700	4.14%	\$ 90,000	\$ 93,100	\$ -
39-1803-00042-000	Parcel Viewer	617	8TH ST NE	\$ 88,200	\$ 93,000	\$ 4,800	5.44%	\$ 90,000	\$ 93,000	\$ -
39-1804-00089-000	Parcel Viewer	912	4TH AVE NE	\$ 52,100	\$ 56,300	\$ 4,200	8.06%	\$ 56,300	\$ 56,300	\$ -
39-1900-00008-000	Parcel Viewer	1201	17TH ST SE	\$ 268,800	\$ 298,200	\$ 29,400	10.94%	None Provided	\$ 298,200	\$ -
39-1900-00009-000	Parcel Viewer	1203	17TH ST SE	\$ 260,000	\$ 333,500	\$ 73,500	28.27%	\$ 300,000	\$ 333,500	\$ -
39-1903-00012-000	Parcel Viewer			\$ 5,000	\$ 5,000	\$ -	0.00%	\$ 5,000	\$ 5,000	\$ -
39-1903-00015-000	Parcel Viewer	425	HIGHWAY 2 W	\$ 305,100	\$ 308,400	\$ 3,300	1.08%	\$ 300,000	\$ 308,400	\$ -
39-1911-00009-000	Parcel Viewer	812	11TH ST SE	\$ 116,100	\$ 164,000	\$ 47,900	41.26%	\$ 130,000	\$ 164,000	\$ -
39-1916-00001-000	Parcel Viewer	1108	16TH ST SE	\$ 162,700	\$ 248,100	\$ 85,400	52.49%	None Provided	\$ 248,100	\$ -
39-1916-00002-000	Parcel Viewer	1110	16TH ST SE	\$ 234,600	\$ 337,600	\$ 103,000	43.90%	None Provided	\$ 337,600	\$ -
39-1916-00003-000	Parcel Viewer	1202	16TH ST SE	\$ 221,300	\$ 321,500	\$ 100,200	45.28%	None Provided	\$ 321,500	\$ -
39-1916-00004-000	Parcel Viewer	1204	16TH ST SE	\$ 195,200	\$ 457,600	\$ 262,400	134.43%	None Provided	\$ 457,600	\$ -
39-1916-00005-000	Parcel Viewer			\$ 1,800	\$ 11,600	\$ 9,800	544.44%	None Provided	\$ 11,600	\$ -
39-1916-00006-000	Parcel Viewer			\$ 1,800	\$ 11,600	\$ 9,800	544.44%	None Provided	\$ 11,600	\$ -
39-1916-00007-000	Parcel Viewer			\$ 1,800	\$ 11,600	\$ 9,800	544.44%	None Provided	\$ 11,600	\$ -
39-2002-00011-000	Parcel Viewer	1623	5TH AVE NE	\$ 532,900	\$ 542,900	\$ 10,000	1.88%	None Provided	\$ 542,900	\$ -
39-2734-00003-000	Parcel Viewer	1209	2ND AVE NE	\$ 131,900	\$ 144,800	\$ 12,900	9.78%	\$ 135,000	\$ 144,800	\$ -
39-0000-00069-000	Parcel Viewer	706	7TH ST NE	\$ 112,600	\$ 122,900	\$ 10,300	9.15%	\$ 115,000	\$ 122,900	\$ -
39-0000-00090-000	Parcel Viewer	717	5TH ST NE	\$ 154,400	\$ 178,700	\$ 24,300	15.74%	\$ 160,000	\$ 178,700	\$ -
39-0000-00191-000	Parcel Viewer	614	5TH ST NE	\$ 91,700	\$ 99,700	\$ 8,000	8.72%	\$ 95,000	\$ 99,700	\$ -
39-0000-00341-000	Parcel Viewer	514	2ND ST NE	\$ 89,600	\$ 93,500	\$ 3,900	4.35%	\$ 90,000	\$ 93,500	\$ -
39-0000-00832-000	Parcel Viewer	110	10TH ST NW	\$ 12,300	\$ 12,500	\$ 200	1.63%	\$ 12,500	\$ 12,500	\$ -
39-0000-00837-000	Parcel Viewer	123	9TH ST NW	\$ 118,400	\$ 126,500	\$ 8,100	6.84%	\$ 126,500	\$ 126,500	\$ -
39-0000-00839-000	Parcel Viewer	115	9TH ST NW	\$ 25,800	\$ 25,600	\$ (200)	-0.78%	\$ 25,600	\$ 25,300	\$ (300)
39-0000-00840-000	Parcel Viewer	111	9TH ST NW	\$ 106,900	\$ 114,400	\$ 7,500	7.02%	\$ 100,000	\$ 114,400	\$ -
39-0000-00843-000	Parcel Viewer	202	10TH ST NW	\$ 14,600	\$ 20,300	\$ 5,700	39.04%	\$ 10,000	\$ 20,300	\$ -
39-0000-00844-000	Parcel Viewer	206	10TH ST NW	\$ 59,100	\$ 63,100	\$ 4,000	6.77%	\$ 63,100	\$ 63,100	\$ -
39-0407-00039-000	Parcel Viewer	1122	7TH ST NE	\$ 88,700	\$ 96,400	\$ 7,700	8.68%	\$ 80,000	\$ 96,400	\$ -
39-1202-00001-001	Parcel Viewer			\$ 60,800	\$ 60,800	\$ -	0.00%	\$ 60,800	\$ 30,400	\$ (30,400)
39-1202-00001-003	Parcel Viewer	425	COLLEGE DR S	\$ 2,314,700	\$ 2,351,500	\$ 36,800	1.59%	\$ 2,314,700	\$ 2,314,700	\$ (36,800)
39-1730-00002-000	Parcel Viewer	317	2ND ST NE	\$ 40,400	\$ 40,800	\$ 400	0.99%	\$ 40,800	\$ 40,800	\$ -
39-0804-00053-000	Parcel Viewer	917	9TH ST NE	\$ 95,800	\$ 99,900	\$ 4,100	4.28%	\$ 99,900	\$ 99,900	\$ -
				\$ 9,839,700	\$ 10,964,900	\$ 1,125,200			\$ 10,875,100	

**MEETING MINUTES OF THE JOBS DEVELOPMENT AUTHORITY
OF THE CITY OF DEVILS LAKE, ND
MARCH 16, 2026**

The regular meeting of the Devils Lake Jobs Development Authority was held on March 16, 2026 with the following members present: Jim Moe, Jason Pierce, Joe Knowski, Lisa Uhlenkamp and Rob Hach.

MEETING ITEMS

1) Approval of Minutes – February 02, 2026

Commissioner Pierce made a motion to approve the minutes from February 02, 2026. Commissioner Uhlenkamp seconded the motion, and the motion was approved unanimously.

2) Approval of Minutes – February 17, 2026

Commissioner Knowski made a motion to approve the minutes from February 17, 2026. Commissioner Hach seconded the motion, and the motion was approved unanimously.

3) HIF Home Development – Extension of Offer Due Date to May 04, 2026 and Authorize for Staff to Amend Listing Agreements with Local Agents

The City Administrator said that the four homes are nearing the end of construction. He talked to the developer today and it was communicated that appliances will be getting put in and the garage floors will be epoxied. The offer due date was originally April 6th and he recommended moving the offer due date to May 4th. The houses will be more finished, and prospective buyers will see a more finished house. Commissioner Knowski made a motion to approve the extension of offer due date to May 4 and to authorize staff to amend the listing agreements with local agents. Commissioner Pierce seconded the motion, and the motion was approved unanimously.

SPENCER HALVORSON
CITY ADMINISTRATOR/AUDITOR

JIM MOE
PRESIDENT OF JOBS DEV. AUTHORITY

City of Devils Lake
423 6th St NE
PO Box 1048
Devils Lake, ND 58301
701.662.7600
www.dvlnd.com

To: President Moe and Job Development Authority
From: Spencer Halvorson
Date: April 6, 2026
Re: Purchase Offer Tabulation Parameters for HIF Home Sales

This memorandum is to outline the Purchase Offer Tabulation parameters for HIF home sales. The intent of these parameters is to ensure a fair, transparent, and orderly process for the submission, evaluation, and acceptance of purchase offers.

The parameters are as follows:

1. All bids must be submitted to the City Offices no later than 5:00 PM on May 4, 2026.
2. Bidding parties may not purchase more than one property.
3. Bidding parties may submit bids on more than one property; however, each bidder must clearly indicate a rank order of preference among the properties. In the event a bidder is the highest bidder on multiple properties, the bidder will be awarded the property to which they assigned the highest preference.
4. All offers will be opened at the May 4, 2026, meeting. Offers will subsequently be reviewed and formally tabulated, with final acceptance of offers scheduled for May 6, 2026.
5. If two or more equivalent highest bids are received for the same property, those bidders will be invited to submit a final bid to determine the successful purchaser.

These guidelines are intended to promote consistency and fairness in the disposition of HIF homes.

Recommend approval of the above listed parameters.

Additionally, there will be recommendations for deed restrictions presented for consideration at the April 20th meeting. An example of one of those restrictions will be that the home must remain single family and owner occupied.

SH:rj

OUTLAY #7

Below is a summary of costs incurred relating to the JDA Single Family Housing Pilot Program for this pay application

1300 16th St SE	Gleason Companies	\$	19,750.00	Interior Finishes Completed
1301 16th St SE	Gleason Companies	\$	19,750.00	Interior Finishes Completed
1302 16th St SE	Gleason Companies	\$	19,750.00	Interior Finishes Completed
1305 16th St SE	Gleason Companies	\$	19,750.00	Interior Finishes Completed
		\$	79,000.00	

Certified this date, 04/02/2026 by:
Spencer Halvorson, City Administrator

PAYMENT APPLICATION

TO: JDA of Devils Lake 423 6th St NE Devils Lake, ND 58301 Attn:	PROJECT 25007 HIF Homes NAME AND LOCATION: New Single Family Homes 2025 1300-1305 16th St SE Devils Lake ND 58301	APPLICATION # 7 PERIOD THRU: 03/31/2026 PROJECT #s: 25007 DATE OF CONTRACT: 06/05/2025	Distribution to: <input checked="" type="checkbox"/> OWNER <input type="checkbox"/> ARCHITECT <input checked="" type="checkbox"/> CONTRACTOR <input type="checkbox"/> <input type="checkbox"/>
FROM: Gleason Construction Inc PO Box 1080 Devils Lake ND 58301	ARCHITECT: Gleason Companies PO Box 10545 Fargo ND 58106		
FOR: Single Family Homes			

CONTRACTOR'S SUMMARY OF WORK

Application is made for payment as shown below.
 Continuation Page is attached.

1. CONTRACT AMOUNT	1,580,000.00		
2. SUM OF ALL CHANGE ORDERS	0.00		
3. CURRENT CONTRACT AMOUNT (Line 1 +/- 2)	1,580,000.00		
4. TOTAL COMPLETED AND STORED (Column G on Continuation Page)	1,501,000.00		
5. RETAINAGE:			
a. 0.00% of Completed Work (Columns D + E on Continuation Page)	0.00		
b. 0.00% of Material Stored (Column F on Continuation Page)	0.00		
Total Retainage (Line 5a + 5b or Column I on Continuation Page)	0.00		
6. TOTAL COMPLETED AND STORED LESS RETAINAGE (Line 4 minus Line 5 Total)	1,501,000.00		
7. LESS PREVIOUS PAYMENT APPLICATIONS	1,422,000.00		
8. PAYMENT DUE	79,000.00		
9. BALANCE TO COMPLETION (Line 3 minus Line 6)	79,000.00		

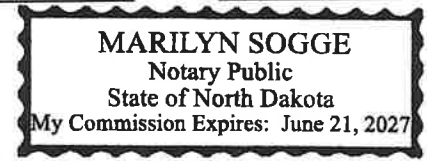
SUMMARY OF CHANGE ORDERS	ADDITIONS	DEDUCTIONS
Total changes approved in previous months	0.00	0.00
Total approved this month	0.00	0.00
TOTALS	0.00	0.00
NET CHANGES	0.00	

Contractor's signature below is his assurance to Owner, concerning the payment herein applied for, that: (1) the Work has been performed as required in the Contract Documents, (2) all sums previously paid to Contractor under the Contract have been used to pay Contractor's costs for labor, materials and other obligations under the Contract for Work previously paid for, and (3) Contractor is legally entitled to this payment.

CONTRACTOR: Gleason Construction Inc

By: *[Signature]* Date: 04/01/2026

State of: North Dakota
 County of: Ramsey
 Subscribed and sworn to before me this 1st day of April 2026



Notary Public: Marilyn Sogge
 My Commission Expires: June 21, 2027

By: *[Signature]*

ARCHITECT'S CERTIFICATION

Architect's signature below is his assurance to Owner, concerning the payment herein applied for, that: (1) Architect has inspected the Work represented by this Application, (2) such Work has been completed to the extent indicated in this Application, and the quality of workmanship and materials conforms with the Contract Documents, (3) this Application for Payment accurately states the amount of Work completed and payment due therefor, and (4) Architect knows of no reason why payment should not be made.

CERTIFIED AMOUNT.....

(If the certified amount is different from the payment due, you should attach an explanation. Initial all the figures that are changed to match the certified amount.)

ARCHITECT: Tim Gleason

By: _____ Date: _____

Neither this Application nor payment applied for herein is assignable or negotiable. Payment shall be made only to Contractor, and is without prejudice to any rights of Owner or Contractor under the Contract Documents or otherwise.

CONTINUATION PAGE

PROJECT: 25007 HIF Homes
New Single Family Homes 2025

APPLICATION #: 7
DATE OF APPLICATION: 03/31/2026
PERIOD THRU: 03/31/2026
PROJECT #s: 25007

Payment Application containing Contractor's signature is attached.

A ITEM #	B WORK DESCRIPTION	C SCHEDULED AMOUNT	D COMPLETED WORK		F STORED MATERIALS (NOT IN D OR E)	G TOTAL COMPLETED AND STORED (D + E + F)		H BALANCE TO COMPLETION (C-G)	I RETAINAGE (If Variable)
			AMOUNT PREVIOUS PERIODS	AMOUNT THIS PERIOD		% COMP. (G / C)			
1300 00	1300 16th St SE								
1300 01	Loan Closing/Mobilization/Material Ordering	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1300 02	Excavation & Foundations Ongoing (Footings, Slab, Basement)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1300 03	Foundation Complete (Footings, Slab)	\$59,250.00	\$59,250.00	\$0.00	\$0.00	\$59,250.00	100%	\$0.00	
1300 04	Framing Ongoing (Walls, Roof Structure, Sheathing)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1300 05	Framing Complete (Walls, Roof Structure, Sheathing)	\$59,250.00	\$59,250.00	\$0.00	\$0.00	\$59,250.00	100%	\$0.00	
1300 06	Roofing, Windows, Exterior Doors Installed: Dried-In	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1300 07	MEP Rough-Ins Complete (Electrical, Plumbing, HVAC)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1300 08	Insulation/Drywall/Siding Complete (Insulation, Drywall Hung, Mudded)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1300 09	Interior Finishes Complete (Cabinets, Flooring, Painting, Trim)	\$19,750.00	\$0.00	\$19,750.00	\$0.00	\$19,750.00	100%	\$0.00	
1300 10	Final Finishes & Certificate of Occupancy Issued	\$19,750.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$19,750.00	
SUB-TOTALS		\$395,000.00	\$355,500.00	\$19,750.00	\$0.00	\$375,250.00	95%	\$19,750.00	

CONTINUATION PAGE

PROJECT: 25007 HIF Homes
New Single Family Homes 2025

APPLICATION #: 7
DATE OF APPLICATION: 03/31/2026
PERIOD THRU: 03/31/2026
PROJECT #s: 25007

Payment Application containing Contractor's signature is attached.

A ITEM #	B WORK DESCRIPTION	C SCHEDULED AMOUNT	D COMPLETED WORK		F STORED MATERIALS (NOT IN D OR E)	G TOTAL COMPLETED AND STORED (D + E + F)		H BALANCE TO COMPLETION (C-G)	I RETAINAGE (If Variable)
			AMOUNT PREVIOUS PERIODS	AMOUNT THIS PERIOD		% COMP. (G / C)			
1301 00	1301 16th St SE								
1301 01	Loan Closing/Mobilization/Material Ordering	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1301 02	Excavation & Foundations Ongoing (Footings, Slab, Basement)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1301 03	Foundations Complete (Footings, Slab)	\$59,250.00	\$59,250.00	\$0.00	\$0.00	\$59,250.00	100%	\$0.00	
1301 04	Framing: Ongoing (Walls, Roof Structure, Sheathing)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1301 05	Framing Complete (Walls, Roof Structure, Sheathing)	\$59,250.00	\$59,250.00	\$0.00	\$0.00	\$59,250.00	100%	\$0.00	
1301 06	Roofing, Windows, Exterior Doors Installed: Dried-In	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1301 07	MEP Rough-Ins Complete (Electrical, Plumbing, HVAC)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1301 08	Insulation/Drywall/Siding Complete (Insulation, Drywall Hung, Mudded)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1301 09	Interior Finishes Complete (Cabinets, Flooring, Painting, Trim)	\$19,750.00	\$0.00	\$19,750.00	\$0.00	\$19,750.00	100%	\$0.00	
1301 10	Final Finishes and Certificate of Occupancy Issued	\$19,750.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$19,750.00	
SUB-TOTALS		\$790,000.00	\$711,000.00	\$39,500.00	\$0.00	\$750,500.00	95%	\$39,500.00	

CONTINUATION PAGE

PROJECT: 25007 HIF Homes
New Single Family Homes 2025

APPLICATION #: 7
DATE OF APPLICATION: 03/31/2026
PERIOD THRU: 03/31/2026
PROJECT #s: 25007

Payment Application containing Contractor's signature is attached.

A ITEM #	B WORK DESCRIPTION	C SCHEDULED AMOUNT	D COMPLETED WORK		F STORED MATERIALS (NOT IN D OR E)	G TOTAL COMPLETED AND STORED (D + E + F)		H BALANCE TO COMPLETION (C-G)	I RETAINAGE (If Variable)
			AMOUNT PREVIOUS PERIODS	AMOUNT THIS PERIOD		% COMP. (G / C)			
1302 00	1302 16th St SE								
1302 01	Loan Closing/Mobilization/Material Ordering	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1302 02	Excavation & Foundations Ongoing (Footings, Slab, Basement)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1302 03	Foundation Complete (Footings, Slab)	\$59,250.00	\$59,250.00	\$0.00	\$0.00	\$59,250.00	100%	\$0.00	
1302 04	Framing Ongoing (Walls, Roof Structure, Sheathing)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1302 05	Framing Complete (Walls, Roof Structure, Sheathing)	\$59,250.00	\$59,250.00	\$0.00	\$0.00	\$59,250.00	100%	\$0.00	
1302 06	Roofing, Windows, Exterior Doors Installed: Dried-In	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1302 07	MEP Rough-Ins Complete (Electrical, Plumbing, HVAC)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1302 08	Insulation/Drywall/Siding Complete (Insulation, Drywall Hung, Mudded)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1302 09	Interior Finishes Complete (Cabinets, Flooring, Painting, Trim)	\$19,750.00	\$0.00	\$19,750.00	\$0.00	\$19,750.00	100%	\$0.00	
1302 10	Final Finishes & Certificate of Occupancy Issued	\$19,750.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$19,750.00	
SUB-TOTALS		\$1,185,000.00	\$1,066,500.00	\$59,250.00	\$0.00	\$1,125,750.00	95%	\$59,250.00	

CONTINUATION PAGE

PROJECT: 25007 HIF Homes
New Single Family Homes 2025

APPLICATION #: 7
DATE OF APPLICATION: 03/31/2026
PERIOD THRU: 03/31/2026
PROJECT #s: 25007

Payment Application containing Contractor's signature is attached.

A ITEM #	B WORK DESCRIPTION	C SCHEDULED AMOUNT	D COMPLETED WORK		F STORED MATERIALS (NOT IN D OR E)	G		H BALANCE TO COMPLETION (C-G)	I RETAINAGE (If Variable)
			AMOUNT PREVIOUS PERIODS	AMOUNT THIS PERIOD		TOTAL COMPLETED AND STORED (D + E + F)	% COMP. (G / C)		
1305 00	1305 16th St SE								
1305 01	Loan Closing/Mobilization/Material Ordering	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1305 02	Excavation & Foundations Ongoing (Footings, Slab, Basement)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1305 03	Foundations Complete (Footings, Slab)	\$59,250.00	\$59,250.00	\$0.00	\$0.00	\$59,250.00	100%	\$0.00	
1305 04	Framing: Ongoing (Walls, Roof Structure, Sheathing)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1305 05	Framing Complete (Walls, Roof Structure, Sheathing)	\$59,250.00	\$59,250.00	\$0.00	\$0.00	\$59,250.00	100%	\$0.00	
1305 06	Roofing, Windows, Exterior Doors Installed: Dried-In	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1305 07	MEP Rough-Ins Complete (Electrical, Plumbing, HVAC)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1305 08	Instulation/Drywall/Siding Complete (Insulation, Drywall Hung, Mudded)	\$39,500.00	\$39,500.00	\$0.00	\$0.00	\$39,500.00	100%	\$0.00	
1305 09	Interior Finishes Complete (Cabinets, Flooring, Painting, Trim)	\$19,750.00	\$0.00	\$19,750.00	\$0.00	\$19,750.00	100%	\$0.00	
1305 10	Final Finishes & Certificate of Occupancy Issued	\$19,750.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$19,750.00	
TOTALS		\$1,580,000.00	\$1,422,000.00	\$79,000.00	\$0.00	\$1,501,000.00	95%	\$79,000.00	

**MEETING MINUTES OF THE CITY COMMISSION
OF THE CITY OF DEVILS LAKE, ND
MARCH 16, 2026**

The regular meeting of the Devils Lake City Commission was held on March 16, 2026, with the following members present: President Moe and Commissioners Hach, Pierce, Knowski and Uhlenkamp.

MEETING ITEMS

- 1) Call to Order
- 2) Approval of Minutes – March 02, 2026

Commissioner Pierce made a motion to approve the minutes of the March 02, 2026 City Commission meeting. Commissioner Knowski seconded the motion, and the motion was approved unanimously.

AWARDS AND PROCLAMATIONS

Commissioner Pierce presented Assistant Fire Chief, Cory Meyer, with an award for the service and years of service he has given to the City of Devils Lake. President Moe also thanked Chief Bennett and Assistant Chief Meyer for their dedication.

PUBLIC HEARINGS – 5:30 PM

BID OPENINGS – 5:30 PM

VISITORS OR DELEGATIONS

- 1) Altru Health System – Memorandum of Understanding Regarding 340B Program

Brittney Blake, Corporate Council with Altru Health System, said that there was a memorandum with Mercy Hospital in the past; she found one from 2010. Altru is looking to extend this for the 340B Program. This memorandum is to show the commitment to not only serve the patients within the community, but specifically underinsured, uninsured, or patients that don't meet the Medicare/Medicaid criteria. This program has nothing to do with tax dollars; it requires that big drug manufacturers offer discounts. Commissioner Pierce made a motion to approve the memorandum of understanding regarding 340B program. Commissioner Hach seconded the motion, and the motion was approved unanimously.

- 2) Lisa Crosby – Lake Region Heritage Center

Lisa Crosby, Director of the Lake Region Heritage Center, said that they are running a campaign/sponsorship for their front steps. They are working on getting them restored this spring. She is asking for a sponsorship for one or two steps from the City of Devils Lake. She will also be going to the County asking for a sponsorship. She said that the American Legion and the VFW have already committed to sponsor the steps. The board has also sent out sponsorship letters to other entities. The cost is \$3,000/step and there are 11 steps. There

will be a plaque that shows all the sponsorships. Commissioner Pierce asked how the roof was doing. Lisa said that the roof was repaired last fall, but the rubber part needs to be completely replaced. She said they had a repair last fall by A&R and one of the drains was replaced. The roof will eventually need to be completely replaced and the cost for this is \$48,000. Commissioner Knowski asked if there were state programs that help with monetary needs for these large purchases. Lisa said the State Historic Society does have some of those, but they currently do not have any grants available. Commissioner Pierce made a motion to sponsor one step in the amount of \$3,000. Commissioner Knowski seconded the motion, and the motion was approved unanimously on a roll call vote.

Commissioner Pierce made a motion to release the quarterly funding for the Lake Region Heritage Center. Commissioner Uhlenkamp seconded the motion, and the motion was approved unanimously on a roll call vote.

COMMISSION PORTFOLIOS

Commissioner Knowski – The City Engineer said that there is nothing to report for the Utility Department.

Commissioner Hach – The City Engineer said they requested some carts for demonstration purposes for the new automated sanitation truck. He said that they are hoping to get a few different options from different vendors so they can compare them before putting together a request for proposals. He said there is not an update for the Engineering Department.

The City Assessor said that assessment notices are hitting mailboxes today. He said that he is out for a conference Tuesday-Thursday, but staff can help schedule appointments.

The Airport Manager said that the Airport had a record number of boardings last month. He also said that he was selected to represent District 2 for the Airport Association of North Dakota. He will represent part of North Dakota, which includes 19 airports.

Commissioner Uhlenkamp – The City Engineer said that there is nothing to report for the Street Department, other than buying out the lease for the motor grader and loader. The City Administrator said this is a budgeted line item as part of the equipment replacement plan.

Commissioner Pierce – The Fire Chief said that they have their open position posted. He also requested approval to go after grant opportunities when they open. This grant would be for the CBA's, and it is through FEMA. They give preference to regional grants instead of individual departments. Commissioner Pierce made a motion to approve the grant opportunities. Commissioner Uhlenkamp seconded the motion, and the motion was approved unanimously on a roll call vote.

Commissioner Pierce said that the company making the banners sent a sample of the material. He also said that he asked for the Lake Region Narcotic Task Force annual report. Chief Toso does put this in his annual report, but it is easier to read this way. In 2025 they had 47 total cases and dealt with 82 suspects. These suspects were charged with a variety of state charges and 13 of them were federally indicted. They also assisted the BIA and FBI with a controlled delivery to the Spirit Lake Nation, Ramsey County with a search warrant, and executed a search warrant on a known drug trafficker's vehicle in Ramsey County.

President Moe – The Police Chief said that they have their inaugural award ceremony this weekend.

The City Administrator said that the January 2026 financial report will be attached tomorrow.

OLD BUSINESS

CONSENT AGENDA

NEW BUSINESS

1) Budget Amendment 26-02 Insurance Expense Allocation

The City Administrator said that long standard practice with the City for insurance is paid directly out of the general fund. He is proposing a change in the allocations to more reflect actual costs within the departments. Commissioner Knowski made a motion to approve budget amendment 26-02 Insurance Expense Allocation. Commissioner Uhlenkamp seconded the motion, and the motion was approved unanimously on a roll call vote.

2) Release of Request for Qualifications for Construction of New Police Department

Commissioner Uhlenkamp made a motion to approve the release of request for qualifications for construction of a new police department. Commissioner Hach seconded the motion, and the motion was approved unanimously on a roll call vote.

3) Resolution of Members or Stockholders – USDA Rural Development Loan for Automated Sanitation Truck

Commissioner Hach made a motion to approve the resolution of member or stockholders – USDA Rural Development Loan for the automated sanitation truck. Commissioner Knowski seconded the motion, and the motion was approved unanimously on a roll call vote.

4) Resolution Authorizing the Incurrence of Indebtedness – USDA Rural Development Loan for Automated Sanitation Truck

5) Resolution Determining Insufficient Protests were Filed in Project 260101 – Street Improvement District No. 86-26 Highway 2 Frontage Roads

Commissioner Pierce made a motion approving the resolution determining insufficient protests were filed in project 260101 for Street Improvement District No. 86-26 Highway 2 Frontage Roads. Commissioner Knowski seconded the motion, and the motion was approved unanimously on a roll call vote.

6) Resolution Determining Insufficient Protests were Filed in Project 260102 – Street Improvement District No. 87-26 3rd St SE, 4th St SE, 6th St SE, 7th St SE, Miscellaneous

Commissioner Knowski made a motion to approve the resolution determining insufficient protests were filed in Project 260102 for Street Improvement District No. 87-26 – 3rd St SE, 4th St SE, 6th St SE, 7th St SE, and miscellaneous. Commissioner Pierce seconded the motion, and the motion was approved unanimously on a roll call vote.

- 7) Resolution Approving Plans and Specifications and Directing Advertisement for Bids for Project 260101 – Street Improvement District No. 86-26 Highway 2 Frontage Roads

Commissioner Knowski made a motion approving the resolution approving plans and specifications and directing advertisement for bids for Project 260101 for Street Improvement District No. 86-26 Highway 2 Frontage Roads. Commissioner Pierce seconded the motion, and the motion was approved unanimously on a roll call vote.

Commissioner Pierce made a motion to go back to item number four (4) under new business. Commissioner Knowski seconded the motion, and the motion was approved unanimously.

- 4) Resolution Authorizing the Incurrence of Indebtedness – USDA Rural Development Loan for Automated Sanitation Truck

Commissioner Pierce made a motion to approve the resolution authorizing the incurrence of indebtedness – USDA Rural Development for the automated sanitation truck. Commissioner Uhlenkamp seconded the motion, and the motion was approved unanimously on a roll call vote.

CITIZEN COMMENT

INFORMATIONAL ITEMS

- 1) January 2026 Financial Detail Report

EXECUTIVE SESSION

The Devils Lake City Commission convened in Executive Session to discuss pending legal matters related to the mortgage between the City of Devils Lake Building Authority and CoJack Snack and Pack, LLC at the property with the legal description of: Outlot 39-0014 of Lot 1, Pasta Acres Subdivision, Block 2, Replat of Devils Lake Industrial Park, Devils Lake, Ramsey County, North Dakota.

Commissioner Hach made a motion to approve the modification of the intercreditor agreement with Western State Bank and North Central Planning Council. Commissioner Pierce seconded the motion, and the motion was approved on a roll call vote.

LIST OF BILLS

Commissioner Pierce made a motion to approve the list of bills as submitted. Commissioner Hach seconded the motion, and the motion was approved unanimously on a roll call vote.

SPENCER HALVORSON
CITY ADMINISTRATOR/AUDITOR

JIM MOE
PRESIDENT OF CITY COMMISSION



Planning Commission

Date: March 26, 2026

To: President Moe and City Commission Members

From: Helen Carlson, Planning Commission Secretary 

The Devils Lake Planning Commission took action at their March 26, 2026 meeting to recommend denial of a request to change zoning from Central Area Commercial to Highway Commercial for a parcel of land located on the southwesterly side of Railroad Ave SE between 6th Ave and 7th Ave.

See attached application.

Application for Planning Commission Hearing

Name of Applicant Brandon Pulst

Applicant Address 518 3rd St

Phone # 701-351-2407 Applicant Email bpulst@gmail.com

Name of Property Owner (if needed) _____

Property Address 606 Railroad ave S.E. Devils Lake ND

Legal Description tract in SE 1/4 SE 1/4 34 154 64 & NE 1/4 NE 1/4 3 153 64

Project Description (attach sketch) CAC to C-Hwy

Type of Action Requested Conditional Use Permit Subdivision Approval
 Zoning Change Right-of-Way Vacation
 Annexation Other _____

Explanation for Necessity of Request I would like to put a larger billboard on building

I certify that the above information is, to the best of my knowledge, accurate and complete. I understand that any false or inaccurate statements may constitute grounds for revocation of any action taken on the basis of this information.

Applicant's Signature Brandon Pulst Date 27-Feb-26

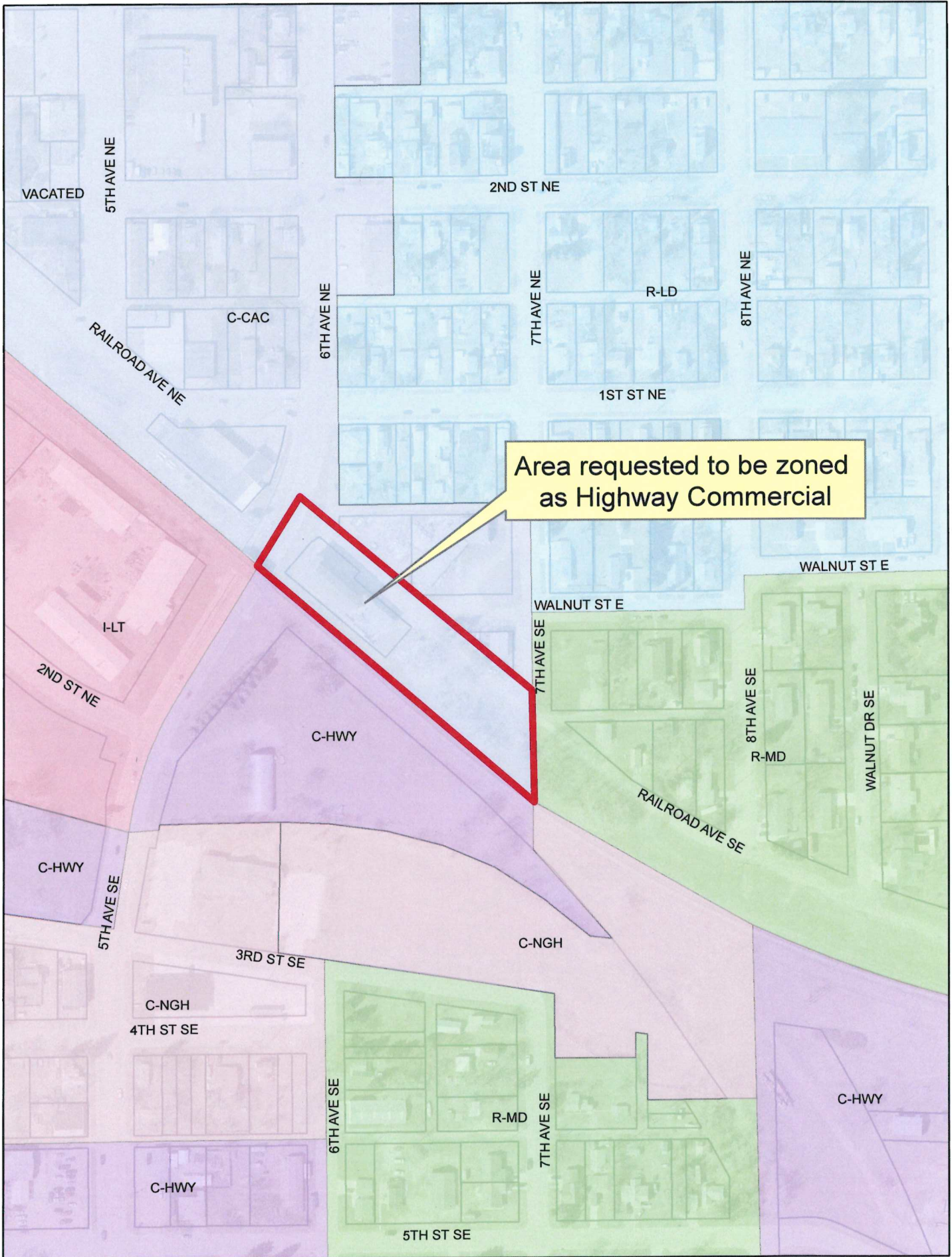
Owner's Signature (if needed) _____ Date _____

◇
(for office use only)

Date of Hearing 3-26-26 Fee Paid _____

Request Approved Denied Tabled Withdrawn Other

Comments _____



Notice of Public Hearing

The Devils Lake Planning Commission will reconvene a public hearing on March 26, 7:00 am, City Office, 423 6th St NE, Devils Lake, ND, to review a request for a change in zoning from agricultural to Planned Unit Development and allow construction of shop condos on a parcel of land described as Outlot #05-0172 located on Walleye Dr. If special accommodations are needed, please contact city office.

Documents relating to the request are on file in the office of the City Engineer and may be viewed during regular working hours.

for legals: 3-19-26

Notice of Public Hearing

The Devils Lake City Commission will reconvene a public hearing on April 6, 5:30 pm, City Office, 423 6th St NE, Devils Lake, ND, to review a request for a change in zoning from agricultural to Planned Unit Development and allow construction of shop condos on a parcel of land described as Outlot #05-0172 located on Walleye Dr. If special accommodations are needed, please contact city office.

Documents relating to the request are on file in the office of the City Engineer and may be viewed during regular working hours.

for legals: 3-19-26, 3-26-26



Planning Commission

Date: March 26, 2026
To: President Moe and City Commission Members
From: Helen Carlson, Planning Commission Secretary *HC*

The Devils Lake Planning Commission took action at their March 26, 2026 meeting to recommend approval of a change in zoning from agriculture to a Planned Unit Development (PUD) to allow construction of shop condos on a parcel of land located on Walleye Dr.

Attached is a map showing the location of the proposed condos, as well as a copy of the PUD documents.

S-CD SHOP CONDO DEVELOPMENT DISTRICT

Purpose.

The S-CD shop condo development district is intended to accommodate flexible, small-scale commercial and light industrial uses in a condominium-style setting. The district provides opportunities for individually owned or leased bays that support trades, storage, business operations, and small-scale fabrication while maintaining a cohesive, orderly, and visually appealing development.

The intent is to support owner-operators and enhance functionality without converting the district to mixed-use character.

Permitted uses.

- A. Light manufacturing or assembly operations conducted entirely within enclosed buildings.
- B. Contractor shops, including plumbing, electrical, HVAC, and building trades.
- C. Warehousing, storage, and distribution uses not involving hazardous materials.
- D. Office or showroom spaces accessory to permitted uses.
- E. Vehicle, equipment, or recreational vehicle storage within enclosed buildings.
- F. Fabrication, welding, woodworking, or repair shops with all operations conducted indoors.
- G. Wholesale and service establishments.
- H. Small-scale e-commerce fulfillment or product assembly.
- I. Self-storage units integrated within a condominium or multi-bay building.
- J. Printing, packaging, and similar light industrial uses.
- K. Artist or craftsman studios.
- L. Kitchenette spaces located within individual bays, provided they:
 - 1. Are secondary to the primary business or shop use;
 - 2. Are not rented or occupied as a separate dwelling unit; and
 - 3. Comply with applicable building and fire codes.
- M. Accessory uses customarily incidental to the above.

Conditional uses.

None

Yard requirements.

- A. Minimum 15' Rear Setback
- B. Minimum 15' Side Setbacks for Single Units
- C. Minimum 0' For Combined Units
- D. Minimum 20' Front Setbacks
- E. Minimum lot size: 2,880 Square Feet

Building height.

Building sidewalls shall not exceed eighteen (18) feet, except where additional height is required for cranes, vehicle lifts, or trade operations and approved by the planning commission. (Ord. 827 (part), 1999: Ord. 788 (part), 1994)

Parking.

Parking will be in front of shop condos for each unit.

Signs.

A. Purpose. The purpose of regulating signs in the city is to provide for a visually-pleasant urban environment and minimize potentially unsafe street, highway and sidewalk conditions for all age groups, but yet offer many opportunities for public and private information and advertising.

B. General Requirements.

1. No sign shall be located, erected, moved, reconstructed, extended, enlarged or structurally altered without obtaining a permit from the code administrator. Nonconforming signs shall be subject to the provisions of Section [17.76.010](#) of these regulations.

2. All signs, canopies, awnings and marquees shall be structurally safe and securely anchored, fastened or supported in order to protect the safety of persons or property.

3. No revolving beacon or fountain signs are permitted in any district, except such signs connected with the operation of the airport or public facilities.

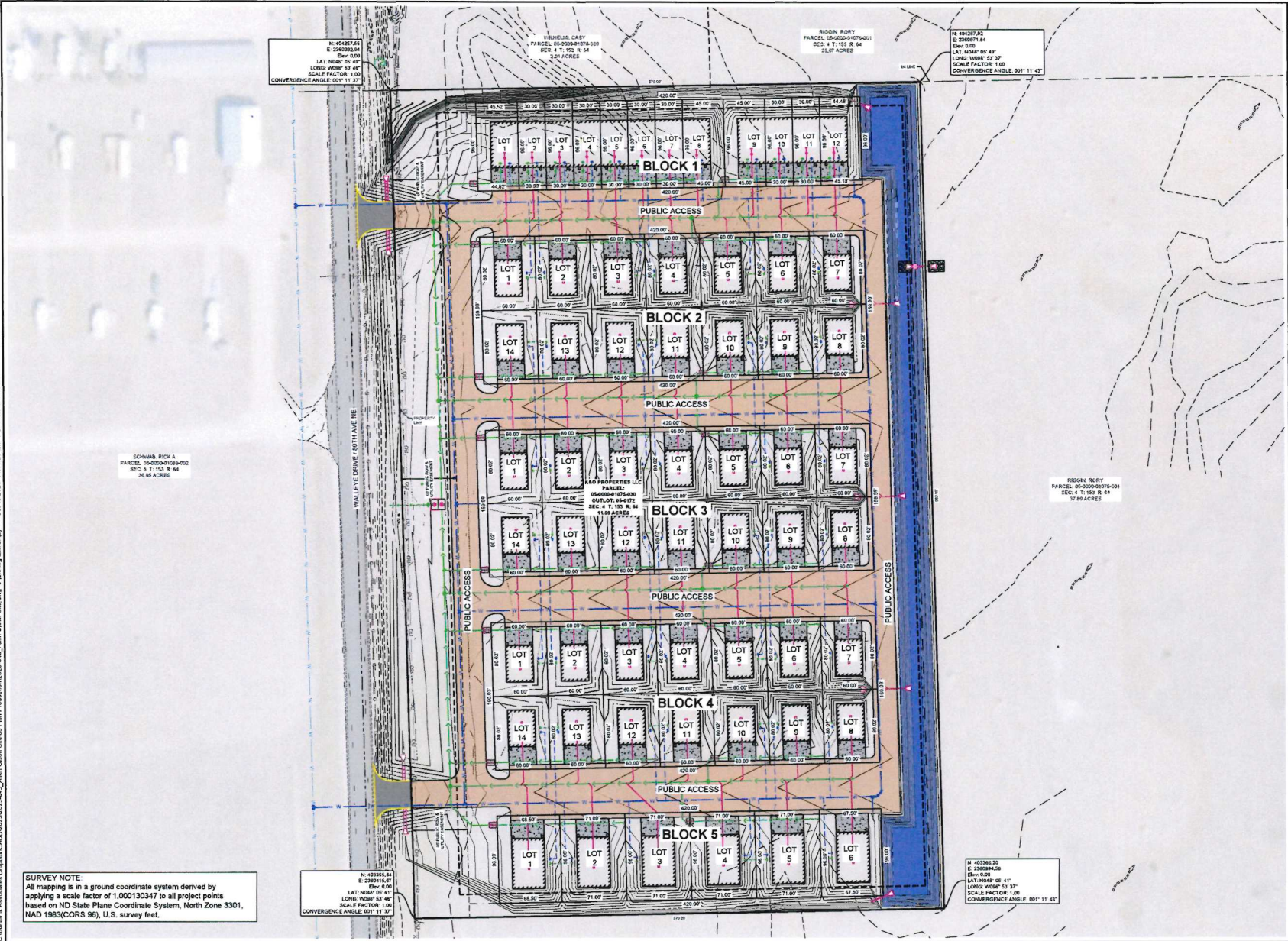
4. No sign, canopy, awning or marquee in any district shall conflict in any manner with public devices controlling public traffic.

5. Publicly owned and maintained ground signs shall not be erected on the public right-of-way until reviewed by the planning commission and approved by the city commission.

6. Signs, canopies, awnings and marquees projecting over a street, public way or other public space shall project not more than two feet. Clearance below such signs shall be a minimum of nine feet.

7. Awnings that are collapsible, retractable or capable of being folded against the face of the supporting building, may in fully open position extend over public way no more than seven feet from the face of the supporting buildings, but no portion shall extend nearer than two feet to the face of the nearest curb line measured horizontally. In no case shall the awning extend over a public way greater than two-thirds of the distance from the property line to the nearest curb in front of the building site.

8. Signs may be wall, pedestal, ground or projection type but shall not project into the public right-of-way or public property.



N: 404257.55
E: 230293.94
Elev: 5.00
LAT: NAD 83
LONG: WORM 87 47"
SCALE FACTOR: 1.00
CONVERGENCE ANGLE: 001° 11' 37"

MINNEAPOLIS, MINN.
PARCEL: 00-0000-0178-510
SEC: 4 T: 153 R: 64
2.51 ACRES

REGION: BDRY
PARCEL: 00-0000-0178-001
SEC: 4 T: 153 R: 64
2.51 ACRES

N: 404257.52
E: 230293.94
Elev: 5.00
LAT: NAD 83
LONG: WORM 87 47"
SCALE FACTOR: 1.00
CONVERGENCE ANGLE: 001° 11' 37"

SCHWAB, RICK A.
PARCEL: 00-0000-0178-002
SEC: 8 T: 153 R: 64
24.90 ACRES

PARCEL: 00-0000-0178-510
OUTLOT: 014-712
SEC: 4 T: 153 R: 64

REGION: BDRY
PARCEL: 00-0000-0178-001
SEC: 4 T: 153 R: 64
2.51 ACRES

SURVEY NOTE
All mapping is in a ground coordinate system derived by applying a scale factor of 1.000130347 to all project points based on ND State Plane Coordinate System, North Zone 3301, NAD 1983(CORS 96), U.S. survey feet.

N: 402355.84
E: 230914.66
Elev: 5.00
LAT: NAD 83
LONG: WORM 87 47"
SCALE FACTOR: 1.00
CONVERGENCE ANGLE: 001° 11' 37"

N: 403361.20
E: 230914.66
Elev: 5.00
LAT: NAD 83
LONG: WORM 87 47"
SCALE FACTOR: 1.00
CONVERGENCE ANGLE: 001° 11' 37"



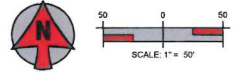
Burian & Associates, LLC
4340 18th Avenue South, Suite 120
Fargo, ND 58103
(701) 476-7999

CLIENT:
ALLEN OLSON

PROJECT:
OLSON SHOP CONDOS

LOCATION:
**DEVILS LAKE
RAMSEY COUNTY
NORTH DAKOTA**

**PRELIMINARY
NOT FOR
CONSTRUCTION**

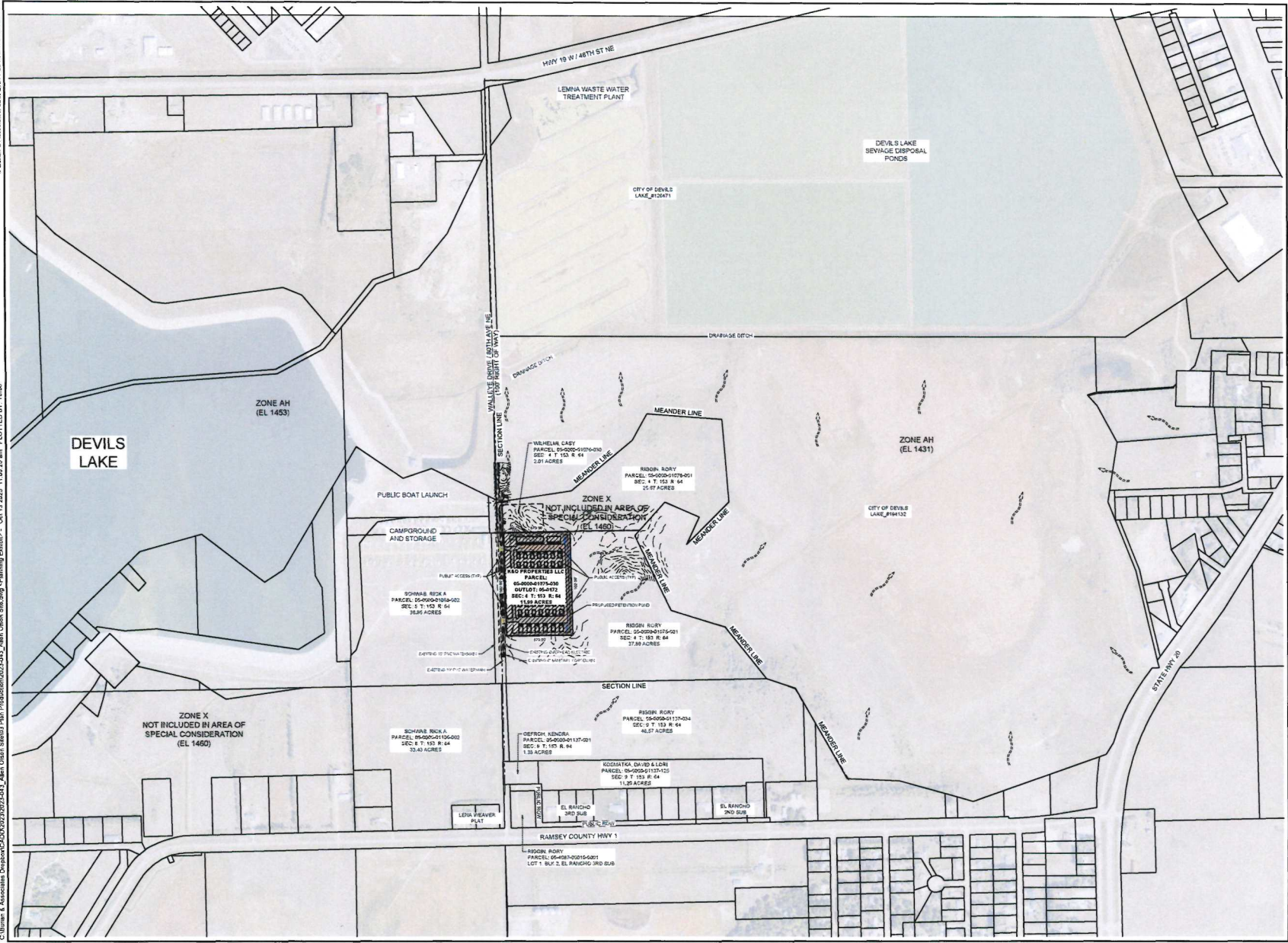


REV #	DESCRIPTION	DATE
1	FINAL DEVELOPMENT PLAN	
2	BID SET #1	
3	90% CONSTRUCTION DOCS	
4	CONSTRUCTION DOCUMENTS	

JOB NUMBER: 2023-043
PROJECT MANAGER: C. KJETLAND
DRAWING BY: TAO
CHECKED BY: C. KJETLAND
DATE: 10/13/2025
SHEET TITLE:

**OLSON
DEVELOPMENT
PLAN**

SHEET NUMBER:
2 OF 2



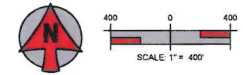
Burian & Associates, LLC
 4340 18th Avenue South, Suite 120
 Fargo, ND 58103
 (701) 478-7999

CLIENT:
 ALLEN OLSON

PROJECT:
 OLSON SHOP CONDOS

LOCATION:
 DEVILS LAKE
 RAMSEY COUNTY
 NORTH DAKOTA

**PRELIMINARY
 NOT FOR
 CONSTRUCTION**



REV #	DESCRIPTION	DATE
1	FINAL DEVELOPMENT PLAN	11/13/2025
2	BID SET #1	11/13/2025
3	90% CONSTRUCTION DOCS	11/13/2025
4	CONSTRUCTION DOCUMENTS	11/13/2025

JOB NUMBER: 2023-043
 PROJECT MANAGER: C. KJETLAND
 DRAWING BY: TAO
 CHECKED BY: C. KJETLAND
 DATE: 10/13/2025
 SHEET TITLE:

**OLSON
 DEVELOPMENT
 PLAN**

SHEET NUMBER:
1 OF 2

**Resolution Approving Plans and Specifications
and Directing Advertisement for Bids for
Project 260102 - Street Improvement District No 87-26
3rd St SE, 4th St SE, 6th St SE, 7th St SE, Misc**

BE IT RESOLVED by the City Commissioners of the City of Devils Lake, North Dakota, as follows:

1. The plans and specifications and estimates of cost for improvements in Street Improvement District No 87-26 of the City of Devils Lake, heretofore prepared by the City Engineer, be and the same hereby are approved, ratified and confirmed as the plans and specifications and estimates of cost in accordance with which said improvements shall be constructed and the City Auditor shall file the same in her office open to public inspection.

2. Proposals for the work of making the improvement in said district, according to the plans and specifications heretofore approved by this Board, shall be received by the Board of City Commissioners. Advertisement for such proposals shall be published as required by Section 40-22-19 of the North Dakota Century Code.

Voting aye were Commissioners _____

Voting nay were Commissioners _____

Absent and not voting were Commissioners _____

Dated this 6th day of April, 2026.

Attest:

City of Devils Lake

Spencer Halvorson, City Administrator/Auditor

Jim Moe, President of Commission

Mike Grafsgaard – City Engineer
Devin Gathman – Assistant City Engineer
Helen Carlson – Engineering Admin

Date: April 1, 2026

To: President Moe and City Commissioners

From: Mike Grafsgaard, City Engineer/Public Works Director



Re: Recommendation of Cost Participation, Construction and Maintenance Agreement –
SU-3-983(043); PCN 24443 – Hwy 2 Frontage Roads

After review of the attached Cost Participation, Construction and Maintenance Agreement with the ND Department of Transportation (NDDOT) for the above project, I recommend the City Commission approve the agreement.

The agreement allows for the NDDOT to complete the bid opening for the project and make payments to the contractor. The City will complete the construction engineering for the project and pay NDDOT the local cost share after reviewing bills from the NDDOT.

MEMO TO: Chad Orn
Deputy Director for Planning

FROM: Palo, George H., Urban Project Manager

DATE: 04/01/2026

SUBJECT: 38260168: SU-3-982(043); PCN 24443 Cost Participation and Maintenance Agreement.

This is the CPM between the NDDOT and City of Devils Lake for the mill and overlay, subcut and ADA ramps on US 2 Frontage roads from ND 19 to Goulding's road. There are no one time changes to this CPM.

If you have any questions, please contact me at (701) 787-6539.

38/ghp

Docusign Workflow:
Stacey Hanson;
Derek Pfeifer;
Nicole Lagasse;
Devin Gathman (Assign City Signers)
City Attorney;
City Auditor;
City Mayor/ President of Commission;
George Palo;
Clint Morgenstern;
Chad Orn

**North Dakota Department of Transportation
COST PARTICIPATION, CONSTRUCTION, AND MAINTENANCE AGREEMENT
LPA FEDERAL AID PROJECT**

Federal Award Information – to be provided by NDDOT

Assistance Listing No: 20.205

Assistance Listing Title: Highway Planning & Construction

Award Name: Federal Aid Highway Program

Awarding Fed. Agency: Federal Highway Admin

NDDOT Program Mgr: Palo, George H.

Telephone: 701-787-6539

Notice to Subrecipients: Federal awards may have specific compliance requirements. If you are not aware of the specific requirements for your award, please contact your NDDOT Program Manager.

For NDDOT use only.

FHWA Authorization date:

**Project No. SU-3-982(043) PCN: 24443 LPA: Devils Lake
Location: DEVILS LAKE US2 FRONTAGE ROADS
Type of Improvement: Mill and Overlay, Subcut, ADA Curb Ramps
Length: 3.136 Miles**

This agreement is between the state of North Dakota, acting by and through its Director of Transportation, hereinafter referred to as NDDOT, whose address is 608 East Boulevard Avenue, Bismarck, North Dakota 58505-0700, and the Local Public Agency (LPA) of Devils Lake, North Dakota, hereinafter referred to as the LPA, who agree that:

It is in the best interest of both parties to have the LPA construct and maintain this project according to the terms and conditions set forth in this agreement. NDDOT will assist the LPA with the preparation and distribution of the bid documents and include the project in a scheduled bid opening.

The LPA agrees to the terms and conditions required for this project by the Federal Highway Administration (FHWA).

NDDOT will procure federal funds for the construction of the project, pursuant to Title 23 of the United States Code.

Federal funds obligated for this project shall not exceed 80.93 percent of the total eligible project cost up to a maximum of \$1,176,000.00. The balance of the project is the obligation of the LPA.

Additional Funding Clause
N/A

The total eligible project costs include the cost of those items shown in the engineer's detailed estimate as approved for federal funds and any project changes approved by NDDOT for the use of federal funds.



Federal funds may not be obligated by the LPA, prior to FHWA approval of the program documents for the project.

PART I

LPA Obligation:

1. To comply with the Disadvantaged Business Enterprise (DBE) requirements established by NDDOT for the project.

The LPA shall not discriminate on the basis of race, color, national origin, or sex in the award and performance of any USDOT-assisted contract or in the administration of its DBE program or the requirements of 49 CFR Part 26. The LPA shall take all necessary and reasonable steps under 49 CFR Part 26 to ensure nondiscrimination in the award and administration of USDOT-assisted contracts. NDDOT's DBE program, as required by 49 CFR Part 26 and as approved by USDOT, is incorporated by reference in this agreement. Implementation of this program is a legal obligation and failure to carry out its terms shall be treated as a violation of this agreement. Upon notification to the LPA of its failure to carry out its approved program, the USDOT may impose sanctions as provided for under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C. 3801 et. Seq.).

Include the following paragraph verbatim in any subcontracts they sign relative to this project:

The contractor or subcontractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The contractor shall carry out applicable requirements of 49 CFR Part 26 in the solicitation, award, and administration of USDOT-assisted contracts. Failure by the contractor to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy as NDDOT deems appropriate.

2. To comply with requirements of 23 CFR Part 633, Required Contract Provisions, and 23 CFR Part 635, Construction and Maintenance.
3. To construct the project in conformity with the construction contract, changes to the plans shall meet the requirements of 23 CFR Part 625, Design Standards for Highways and the current edition of the NDDOT's *Local Government Manual*.
4. To construct the project in conformity with the approved environmental documents and provide for the implementation of any measures mitigating the environmental impact of the project.
5. To comply with the procedures outlined in the current edition of NDDOT's *Local Government Manual*.
6. To comply with the current edition of NDDOT's *Right of Way Acquisition Procedures for Local Public Agency Federal Aid Projects*.
7. The LPA will be responsible for any consideration, avoidance, and minimization of impacts upon real property related to this project, such as changes in the grades of streets, inconvenience to property or business, and any loss of light, air, view, access, egress, drainage, support, or nuisance,
8. To comply with the requirements of Appendices A and E of the Title VI Assurances, attached and incorporated by reference herein.



PART II

Contracting and Construction:

1. On behalf of the LPA, NDDOT will:
 - a. Prepare the bid package, solicit proposals, and include the project in a scheduled bid opening as provided in the North Dakota Century Code, Chapter 24-02.
 - b. Evaluate the bids as to the sufficiency of Disadvantaged Business Enterprise (DBE) participation and the bidder's good faith efforts in satisfying the requirements of the current edition of the DBE special provision, and 49 CFR Part 26. NDDOT shall have exclusive authority in evaluating the adequacy of DBE participation.
 - c. Tabulate the bids and send to the LPA.
 - d. Concur in the award of the contract, after the LPA has executed the contract, for the sole purpose of enabling the LPA to procure federal aid for the construction of the project.
2. The LPA will:
 - a. Review bids to determine the lowest responsible bidder.
 - b. Execute the contract.
 - c. Distribute copies of the executed contract and contract bond to NDDOT.
3. During the construction of the project, the LPA will:
 - a. Provide engineering services, material testing, and inspection of the work as required by the contract documents and the current editions of NDDOT's *Sampling and Testing Manual* and the *Standard Specifications for Road and Bridge Construction*.
 - b. Keep all project records and documentation as required in NDDOT's current editions of the *Construction Records Manual* and the *Construction Automated Records System*.
 - c. Make all records available to NDDOT and FHWA for inspection upon request. The LPA will submit all documents and records to NDDOT for review before final payment is made. NDDOT will maintain the project records for three years from the final voucher date of FHWA and then return them to the LPA.
 - d. Be responsible for any changes in plan, character of work, quantities, site conditions, or any claim for extra compensation. NDDOT will review all contract adjustments to determine if the adjustments are eligible for federal aid. Federal aid shall be limited to the amount stated on page one of this agreement.

PART III

Post Construction:

After the project is completed the LPA agrees to:



1. Control the length and location of curb openings for future entrances and to not permit the length of curb openings for entrances to exceed the length shown on the plans or as shown on a sketch of typical entrances for similar entrances; and prohibit the construction or use of any entrances along the project within the LPA other than those shown on the plans, without prior approval of NDDOT.
2. Prohibit double parking and diagonal parking within the limits of the project. Additional parallel parking will be allowed within the limits of the project if designed considering the effects the added parking will have on the entire traffic corridor. The design will meet the requirements of 23 CFR Part 625, Design Standards for Highways.
3. If the traffic corridor intersects a state highway, the LPA must justify to NDDOT that any new access allowed will have minimal impact to the state highway. The design will meet the requirements of 23 CFR Part 625, Design Standards for Highways.
4. Prohibit the installation of traffic signals and pedestrian beacons on or in connection with the project, including those installed at the sole cost and expense of the LPA or by others, without NDDOT approval.
5. Maintain all traffic control devices on the project according to the current edition of the *Manual on Uniform Traffic Control Devices for Streets and Highways*, as supplemented and amended.
6. Restrict the speed limit on the project at or below the maximum design speed. Any changes to the speed limit will be pursuant to North Dakota Century Code, Chapter 39-09.
7. Provide maintenance to the completed project at its own cost and expense.
8. Prohibit access and encroachments upon the right of way pursuant to 23 CFR Part 1.23, Rights of Way, and Part 710 Subpart D, Right of Way, Real Property Management.

PART IV

General:

1. NDDOT will make all contract payments on behalf of the LPA. Payment will be made upon receipt of the engineer's estimate. The LPA will reimburse NDDOT for payments made less the amount paid by FHWA. No costs will be incurred by NDDOT for the construction and maintenance of this project.

If the LPA fails to reimburse NDDOT within 60 days after billing for funds advanced on behalf of the LPA, this document will constitute an assignment of funds now or hereafter coming into the hands of the state treasurer, which would otherwise be distributed to the LPA out of the highway tax distribution fund, NDCC 54-27-19. The state treasurer is hereby directed to pay NDDOT all such funds until the total equals the sum billed pursuant to this agreement.

2. The Risk Management Appendix, attached, is hereby incorporated and made a part of this agreement.
3. No official, employee, or other person performing services for the LPA who is authorized to negotiate or approve any contract or subcontract in connection with the project shall have any financial or other personal interest in any such contract or subcontract. No officer or employee of such person retained by the LPA shall have any financial or other personal interest in any real property acquired for the project unless such interest is openly disclosed upon public records of NDDOT and of the LPA, and such officer, employee, or person has not participated in such acquisition for and in behalf of the LPA.
4. The failure of the state to enforce any provisions of this contract shall not constitute a waiver by the state of that or any other provision.



5. Entities that receive federal funds through NDDOT may be required to obtain an audit in accordance with 2 C.F.R. Part 200, Subpart F. A copy of such audit shall be submitted to NDDOT. Entities that spend less than \$1,000,000 of federal funds from all sources may be subject to reviews by NDDOT at its discretion. Additionally, all entities receiving federal funds through NDDOT shall certify whether a Single Audit has been completed as part of the annual Federal award process. These requirements are applicable to counties, cities, state agencies, Indian tribes, colleges, hospitals, and non-profit businesses.
6. All notices, certificates, or other communications shall be sufficiently given when delivered or mailed, postage prepaid, to the parties at the respective places of business as set forth below or at a place designated hereafter in writing by the parties.

Local Government Engineer
ND Department of Transportation
608 East Boulevard Avenue
Bismarck, ND 58505-0700

7. The LPA is advised that its signature on this contract or agreement certifies that any person associated therewith is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any federal agency; has not been suspended, debarred, voluntarily excluded, or determined ineligible by any federal agency within the past three years; and has not been indicted, convicted, or had a civil judgment rendered against it by a court of competent jurisdiction on any matter involving fraud or official misconduct within the past three years.
8. This agreement constitutes the entire agreement between the parties. No waiver consent, modification or change of terms of this agreement shall bind either party unless in writing and signed by both parties. Such waiver, consent, modification or change, if made, shall be effective only in the specific instance and for the specific purpose given. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this agreement. The LPA, by the signature below of its authorized representative, hereby acknowledges that the LPA has read this agreement, understands it, and agrees to be bound by its terms and conditions.



Executed by the LPA of _____, North Dakota, the date last below signed.

APPROVED:

LPA/STATES ATTORNEY (TYPE OR PRINT)

SIGNATURE

DATE

LPA of _____

*

NAME (TYPE OR PRINT)

SIGNATURE

*

TITLE

DATE

ATTEST:

AUDITOR (TYPE OR PRINT)

SIGNATURE

DATE

Executed by the North Dakota Department of Transportation the date last below signed.

APPROVED as to substance:

Derek Pfeifer

LOCAL GOVERNMENT ENGINEER (TYPE OR PRINT)

Derek Pfeifer *SH*

SIGNATURE

04/01/26

DATE

NORTH DAKOTA
DEPARTMENT OF TRANSPORTATION

DIRECTOR (TYPE OR PRINT)

SIGNATURE *M*

DATE

*Mayor, President or Chairperson of Commission

CLA 19256 (Div. 38)
L.D. Approved 4-12-93; 12-27



CERTIFICATION OF LOCAL MATCH

It is hereby certified that the LPA of _____ will provide non-federal funds, whose source is identified below, as match for the amount the LPA is obligated to pay under the terms of the attached agreement with the North Dakota Department of Transportation. The certified amount does not duplicate any federal claims for reimbursement, nor are the funds used to match other federal funds, unless expressly allowed by federal regulation.

Non-Federal Match Funds provided by LPA. Please designate the source(s) of funds in the LPA budget that will be used to match the federal funds obligated for this project through the North Dakota Department of Transportation.

Source:

Executed at _____, North Dakota, the last date below signed.

ATTEST:

APPROVED:

AUDITOR (TYPE OR PRINT)

LPA of _____

SIGNATURE

NAME (TYPE OR PRINT)

DATE

SIGNATURE

*

TITLE

DATE

*Mayor, President or Chairperson of Commission

CLA 19256 (Div. 38)
L.D. Approved 4-12-93; 12-27



**NORTH DAKOTA DEPARTMENT OF TRANSPORTATION
APPENDIX A OF THE TITLE VI ASSURANCES**

During the performance of this contract, the Contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the Contractor) agrees as follows:

1. Compliance with Regulations: The Contractor (hereinafter includes consultants) will comply with the Acts and the Regulations relative to Non-discrimination in Federally-assisted programs of the U.S. Department of Transportation, the Federal Highway Administration, as they may be amended from time to time, which are herein incorporated by reference and made a part of this contract.
2. Non-discrimination: The Contractor, with regard to the work performed by it during the contract, will not discriminate on the grounds of race, color, or national origin in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The Contractor will not participate directly or indirectly in the discrimination prohibited by the Acts and the Regulations, including employment practices when the contract covers any activity, project, or program set forth in Appendix B of 49 CFR Part 21.
3. Solicitations for Subcontracts, Including Procurements of Materials and Equipment: In all solicitations, either by competitive bidding, or negotiation made by the Contractor for work to be performed under a subcontract, including procurements of materials, or leases of equipment, each potential subcontractor or supplier will be notified by the Contractor of the Contractor's obligations under this contract and the Acts and the Regulations relative to Non-discrimination on the grounds of race, color, or national origin.
4. Information and Reports: The Contractor will provide all information and reports required by the Acts, the Regulations, and directives issued pursuant thereto and will permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the Recipient or the Federal Highway Administration to be pertinent to ascertain compliance with such Acts, Regulations, and instructions. Where any information required of a Contractor is in the exclusive possession of another who fails or refuses to furnish the information, the Contractor will so certify to the Recipient or the Federal Highway Administration as appropriate, and will set forth what efforts it has made to obtain the information.
5. Sanctions for Noncompliance: In the event of a contractor's noncompliance with the Non-discrimination provisions of this contract, the Recipient will impose such contract sanctions as it or the Federal Highway Administration may determine to be appropriate, including, but not limited to:
 - a. withholding payments to the Contractor under the contract until the Contractor complies; and/or
 - b. cancelling, terminating, or suspending a contract, in whole or in part.
6. Incorporation of Provisions: The Contractor will include the provisions of paragraphs one through six in every subcontract, including procurements of materials and leases of equipment, unless exempt by the Acts, the Regulations and directives issued pursuant thereto. The Contractor will take action with respect to any subcontract or procurement as the Recipient or the Federal Highway Administration may direct as a means of enforcing such provisions including sanctions for noncompliance. Provided, that if the Contractor becomes involved in, or is threatened with litigation by a subcontractor, or supplier because of such direction, the Contractor may request the Recipient to enter into any litigation to protect the interests of the Recipient. In addition, the Contractor may request the United States to enter into the litigation to protect the interests of the United States.



**NORTH DAKOTA DEPARTMENT OF TRANSPORTATION
APPENDIX E OF THE TITLE VI ASSURANCES**

During the performance of this contract, the contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the Contractor) agrees to comply with the following non-discrimination statutes and authorities; including but not limited to:

Pertinent Non-Discrimination Authorities:

- Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d *et seq.*, 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin); and 49 CFR Part 21.
- The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. § 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
- Federal-Aid Highway Act of 1973, (23 U.S.C. § 324 *et seq.*), (prohibits discrimination on the basis of sex);
- Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. § 794 *et seq.*), as amended, (prohibits discrimination on the basis of disability); and 49 CFR Part 27;
- The Age Discrimination Act of 1975, as amended, (42 U.S.C. § 6101 *et seq.*), (prohibits discrimination on the basis of age);
- Airport and Airway Improvement Act of 1982, (49 USC § 471, Section 47123), as amended, (prohibits discrimination based on race, creed, color, national origin, or sex);
- The Civil Rights Restoration Act of 1987, (PL 100-209), (Broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms "programs or activities" to include all of the programs or activities of the Federal-aid recipients, sub-recipients and contractors, whether such programs or activities are Federally funded or not);
- Titles II and III of the Americans with Disabilities Act, which prohibit discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities (42 U.S.C. §§ 12131-12189) as implemented by Department of Transportation regulations at 49 C.P.R. parts 37 and 38;
- The Federal Aviation Administration's Non-discrimination statute (49 U.S.C. § 47123) (prohibits discrimination on the basis of race, color, national origin, and sex);
- Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations, which ensures nondiscrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations;
- Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination because of limited English proficiency (LEP). To ensure compliance with Title VI, you must take reasonable steps to ensure that LEP persons have meaningful access to your programs (70 Fed. Reg. at 74087 to 74100);
- Title IX of the Education Amendments of 1972, as amended, which prohibits you from discriminating because of sex in education programs or activities (20 U.S.C. 1681 *et seq.*).



Risk Management Appendix

Routine* Service Agreements with Sovereign Entities and Political Subdivisions of the State of North Dakota:

Parties: **State** – State of North Dakota, its agencies, officers and employees

Governmental Entity – The Governmental Entity executing the attached document, its agencies, officers and employees

Governments – State and Government Entity, as defined above

Each party agrees to assume its own liability for any and all claims of any nature including all costs, expenses and attorney’s fees which may in any manner result from or arise out of this agreement.

Each party shall secure and keep in force during the term of this agreement, from insurance companies, government self-insurance pools or government self-retention funds, authorized to do business in North Dakota, the following insurance coverages:

- 1) **Commercial general liability and automobile liability** insurance – minimum limits of liability required of the Governmental Entity are **\$468,750 per person and \$1,875,000 per occurrence**. The minimum limits of liability required of the State are **\$468,750 per person and \$1,875,000 per occurrence**.
- 2) **Workers compensation** insurance meeting all statutory limits.
- 3) The policies and endorsements may not be canceled or modified without **thirty (30) days prior written notice** to the undersigned State representative.

The State reserves the right to obtain complete, certified copies of all required insurance documents, policies, or endorsements at any time.

Each party that hires subcontractors shall require any non-public subcontractors, prior to commencement of work set out under an agreement between that party and the non-public subcontractor, to:

Defend, indemnify, and hold harmless the Governments, its agencies, officers and employees, from and against claims based on the vicarious liability of the Governments or its agents, but not against claims based on the Government’s contributory negligence, comparative and/or contributory negligence or fault, sole negligence, or intentional misconduct. The legal defense provided by the Subcontractor to the Governments under this provision must be free of any conflicts of interest, even if retention of separate legal counsel for the Governments is necessary. Subcontractor also agrees to defend, indemnify, and hold the Governments harmless for all costs, expenses and attorneys’ fees incurred if the Governments prevail in an action against Subcontractor in establishing and litigating the indemnification coverage provided herein. This obligation shall continue after the termination of this agreement.

Subcontractor shall secure and keep in force during the term of this agreement, from insurance companies, government self-insurance pools or government self-retention funds authorized to do business in North Dakota: 1) commercial general liability; 2) automobile liability; and 3) workers compensation insurance all covering the Subcontractor for any and all claims of any nature which may in any manner arise out of or result from this agreement. The minimum limits of liability required are \$500,000 per person and \$2,000,000 per occurrence for commercial general liability and automobile liability coverages, and statutory limits for workers compensation. The Governments shall be endorsed on the commercial general liability policy and automobile liability policy as additional insureds. The Governments shall have all the benefits, rights and coverages of an additional insured under these policies that shall not be limited to the minimum limits of insurance required by this agreement or by the contractual indemnity obligations of the Contractor. Said endorsement shall contain a “Waiver of Subrogation” waiving any right of recovery the insurance company may have against the Governments as well as provisions that the policy and/or endorsement may not be canceled or modified without thirty (30) days prior written notice to the undersigned representatives of the Governments, and that any attorney who represents the State under this policy must first qualify as and be appointed by the North Dakota Attorney General as a Special Assistant Attorney General as required under N.D.C.C. Section 54-12-08. Subcontractor’s insurance coverage shall be primary (i.e., pay first) as respects any insurance, self-insurance or self-retention maintained by the Governments. Any insurance, self-insurance or self-retention maintained by the Governments shall be excess of the Contractor’s insurance and the Subcontractor’s insurance and shall not contribute with them. The insolvency or bankruptcy of the insured Subcontractor shall not release the insurer from payment under the policy, even when such insolvency or bankruptcy prevents the insured Subcontractor from meeting the retention limit under the policy. Any deductible amount or other obligations under the Subcontractor’s policy(ies) shall be the sole responsibility of the Subcontractor. This insurance may be in policy or policies of insurance, primary and excess, including the so-called umbrella or catastrophe form and be placed with insurers rated “A-” or better by A.M. Best Company, Inc. The Governments will be indemnified, saved, and held harmless to the full extent of any coverage actually secured by the Subcontractor in excess of the minimum requirements set forth above. The Government Entity that hired the Subcontractor shall be held responsible for ensuring compliance with the above requirements by all Subcontractors. The Governments reserve the right to obtain complete, certified copies of all required insurance documents, policies, or endorsements at any time.

*See *North Dakota Risk Management Manual*, section 5.1 for discussion of “unique” and “routine” agreements.



DESIGN DATA - US Hwy 2 Frontage Rd - North	
Traffic	Average Daily
Current - 2026	Total: 735
Forecast - 2046	Total: 755
Design Speed: 25 MPH	
DESIGN DATA - US Hwy 2 Frontage Rd - South	
Traffic	Average Daily
Current - 2026	Total: 1,215
Forecast - 2046	Total: 1,250
Design Speed: 25 MPH	

STATE	PROJECT NO.	PCN	SECTION NO.	SHEET NO.
ND	SU-3-982(043)	24443	1	1

CITY OF DEVILS LAKE, NORTH DAKOTA PLANS FOR FEDERAL AID PROJECT NUMBER SU-3-982(043) PCN 24443 RAMSEY COUNTY, NORTH DAKOTA STREET IMPROVEMENT DISTRICT 87-26 US Hwy 2 Frontage Roads Milling, Hot Mix Asphalt, Shared Use Path, ADA Curb Ramps

GOVERNING SPECIFICATIONS	Date Published and Adopted by the North Dakota Department of Transportation
Standard Specifications	7/1/2025
Supplemental Specifications	None

DESCRIPTION	NET MILES	GROSS MILES
US HWY 2 FRONTAGE RD - NORTH	1.387	1.387
US HWY 2 FRONTAGE RD - SOUTH	1.651	1.749
TOTAL	3.038	3.136

Begin US Hwy 2 Frontage Rd - North
Sta 0+00

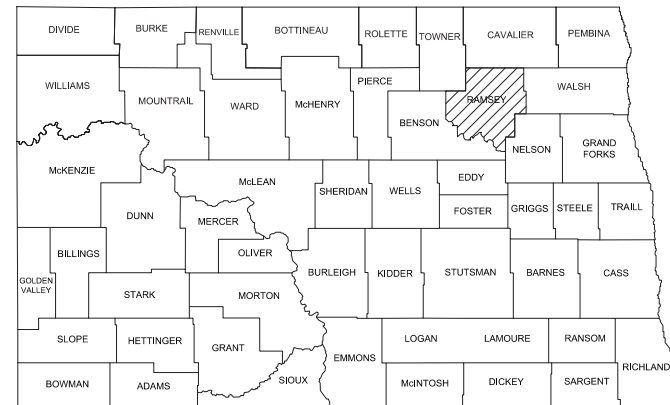
Begin US Hwy 2 Frontage Rd - South
Sta 0+00



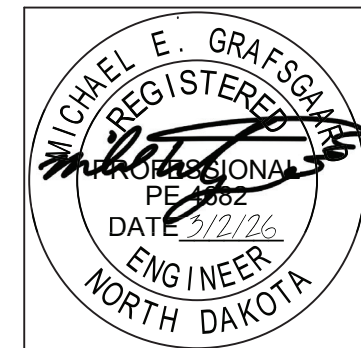
End US Hwy 2 Frontage Rd - North
Sta 73+22

End US Hwy 2 Frontage Rd - South
Sta 92+34

— PROJECT LOCATIONS



STATE OF NORTH DAKOTA
SHOWING COUNTIES



**CITY OF DEVILS LAKE
ENGINEERING DEPARTMENT**
Mike Grafsgaard - City Engineer
Devin Gathman - Assistant City Engineer
Helen Carlson - Engineering Admin

CITY COMMISSION
Jim Moe - President
Rob Hach - Eng. Commissioner
Jason Pierce
Joe Knowski
Lisa Uhlenkamp

423 6th St NE • PO BOX 1048 • Devils Lake, ND 58301 • www.dvln.com • (701) 662-7600 Ext. 2

Certificate Of Completion

Envelope Id: E02E9474-1B31-461E-867D-9CCF48D265D7

Status: Sent

Subject: Contract #38260168: Please DocuSign: SU-3-982(043); PCN 24443 CPM Agreement

Contract Number: 38260168

PCN: 24443

Source Envelope:

Document Pages: 12

Signatures: 1

Envelope Originator:

Certificate Pages: 4

Initials: 2

George Palo

AutoNav: Enabled

608 E Boulevard Ave

Envelopeld Stamping: Enabled

Bismarck, ND 58505

Time Zone: (UTC-06:00) Central Time (US & Canada)

ghpalo@nd.gov

IP Address: 165.234.92.124

Record Tracking

Status: Original

Holder: George Palo

Location: DocuSign

4/1/2026 10:27:37 AM

ghpalo@nd.gov

Security Appliance Status: Connected

Pool: StateLocal

Signer Events

Signature

Timestamp

Stacey Hanson

smhanson@nd.gov

SH

Sent: 4/1/2026 10:37:45 AM

Viewed: 4/1/2026 11:22:56 AM

Signed: 4/1/2026 11:27:33 AM

Assistant Local Government Engineer

Carahsoft OBO North Dakota Department of

Transportation CLOUD

Signature Adoption: Pre-selected Style

Using IP Address: 165.234.253.12

Security Level: Email, Account Authentication
(None), Authentication

Authentication Details

SMS Auth:

Transaction: b157c551-a847-444a-9fdd-d47c1807191f

Result: passed

Vendor ID: TeleSign

Type: SMSAuth

Performed: 4/1/2026 11:22:49 AM

Phone: +1 701-527-8879

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

Derek Pfeifer

ddpfeifer@nd.gov

Derek Pfeifer

Sent: 4/1/2026 11:27:35 AM

Viewed: 4/1/2026 12:43:02 PM

Signed: 4/1/2026 12:44:23 PM

Local Gov Eng

Security Level: Email, Account Authentication
(None), Authentication

Signature Adoption: Pre-selected Style

Using IP Address: 165.234.253.12

Authentication Details

SMS Auth:

Transaction: 01233134-f87e-43ed-b34d-23c5f16ca7ea

Result: passed

Vendor ID: TeleSign

Type: SMSAuth

Performed: 4/1/2026 12:42:57 PM

Phone: +1 701-471-5516

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

Signer Events	Signature	Timestamp
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Nicole Lagasse
nmlagasse@nd.gov
Assistant CFO
Carahsoft OBO North Dakota Department of
Transportation CLOUD
Security Level: Email, Account Authentication
(None), Authentication

M

Signature Adoption: Pre-selected Style
Using IP Address: 165.234.253.12

Sent: 4/1/2026 12:44:26 PM
Viewed: 4/1/2026 1:03:23 PM
Signed: 4/1/2026 1:04:54 PM

Authentication Details

SMS Auth:
Transaction: 827d021b-ffa0-40de-9c32-a0a12209eefd
Result: passed
Vendor ID: TeleSign
Type: SMSAuth
Performed: 4/1/2026 1:03:19 PM
Phone: +1 701-954-8712

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Devin Gathman
dgathman@dvInd.com
Security Level: Email, Account Authentication
(None)

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Security Level: Email, Account Authentication
(None)

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Security Level: Email, Account Authentication
(None)

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Security Level: Email, Account Authentication
(None)

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

George Palo
ghpalo@nd.gov
Security Level: Email, Account Authentication
(None), Authentication

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Clint Morgenstern
cdmorgenstern@nd.gov
Security Level: Email, Account Authentication
(None), Authentication

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Signer Events	Signature	Timestamp
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Chad Orn
corn@nd.gov
Security Level: Email, Account Authentication (None), Authentication
Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Stacey Hanson
smhanson@nd.gov
Security Level: Email, Account Authentication (None), Authentication
Electronic Record and Signature Disclosure:
Not Offered via DocuSign

In Person Signer Events	Signature	Timestamp
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Editor Delivery Events	Status	Timestamp
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George Palo
ghpalo@nd.gov
Carahsoft OBO North Dakota Department of Transportation
Security Level: Email, Account Authentication (None)
Electronic Record and Signature Disclosure:
Not Offered via DocuSign



Using IP Address:

Sent: 4/1/2026 10:27:53 AM
Completed: 4/1/2026 10:37:44 AM

Agent Delivery Events	Status	Timestamp
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Devin Gathman
dgathman@dvind.com
Security Level: Email, Account Authentication (None)
Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Sent: 4/1/2026 1:04:57 PM
Viewed: 4/1/2026 1:30:41 PM

Intermediary Delivery Events	Status	Timestamp
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Certified Delivery Events	Status	Timestamp
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Carbon Copy Events	Status	Timestamp
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Legal Admin
dotlegaladmin@nd.gov
Security Level: Email, Account Authentication (None)
Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Legal Admin
dotlegaladmin@nd.gov
Security Level: Email, Account Authentication (None)
Electronic Record and Signature Disclosure:
Not Offered via DocuSign

District Engineer
wdhanson@nd.gov
Security Level: Email, Account Authentication (None)
Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Envelope Sent	Hashed/Encrypted	4/1/2026 10:27:53 AM
Envelope Updated	Security Checked	4/1/2026 10:37:44 AM
Envelope Updated	Security Checked	4/1/2026 10:37:44 AM
Envelope Updated	Security Checked	4/1/2026 10:37:44 AM
Envelope Updated	Security Checked	4/1/2026 10:37:44 AM
Envelope Updated	Security Checked	4/1/2026 10:37:44 AM
Envelope Updated	Security Checked	4/1/2026 10:37:44 AM
Envelope Updated	Security Checked	4/1/2026 10:37:44 AM
Envelope Updated	Security Checked	4/1/2026 10:37:44 AM
Envelope Updated	Security Checked	4/1/2026 10:37:44 AM

Payment Events	Status	Timestamps
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MEMO TO: Chad Orn
Deputy Director for Planning

FROM: Marohl, Sengaroun H., 328-4449
Local Government Division

DATE: 04/16/2024

SUBJECT: Cost Participation, Construction and Maintenance Agreement for Project
SU-CPU-3-982(040) PCN 23179

This contract is a Cost Participation, Construction and Maintenance (CPM) agreement with City of Devils Lake on 8th Ave SE, 10th Ave SE, 16th St SE & 17th St SE project.

Contract # 38240390

- The type of work is Grading, Aggregate Base, Hot Mix Asphalt, Curb & Gutter, Storm Sewer
 - The SU Federal Funds for this project is limited to \$ 2,247,608.
 - The CPU subproject is City 100% funds.
 - Any costs over the above limited amount will be City responsibility.
-
- There are one time changes on the standard agreement template (add II.1.e and revise II.3.a)

38/sm

Contract routing:
Seng Marohl - Contract Owner
Stacey Hanson
Paul Benning
Shannon Sauer
Mike Grafsgaard - Devils Lake City Engineer
City of Devils Lake Officials
Seng Marohl
Legal
Chad Orn
Stacey Hanson

**North Dakota Department of Transportation
COST PARTICIPATION, CONSTRUCTION, AND MAINTENANCE AGREEMENT
LPA FEDERAL AID PROJECT**

Federal Award Information – to be provided by NDDOT

Assistance Listing No: 20.205

Assistance Listing Title: Highway Planning & Construction

Award Name: Federal Aid Highway Program

Awarding Fed. Agency: Federal Highway Admin

NDDOT Program Mgr: Marohl, Sengaroun

Telephone: (701)328-4449

Notice to Subrecipients: Federal awards may have specific compliance requirements. If you are not aware of the specific requirements for your award, please contact your NDDOT Program Manager.

For NDDOT use only.

FHWA Authorization date:

Project No. SU-CPU-3-982(040) PCN: 23179

LPA: CITY OF DEVILS LAKE

Location: DEVILS LAKE 17TH ST, 16TH ST, 8TH AVE AND 10TH AVE

Type of Improvement: GRADING, AGGREGATE BASE, HOT MIX ASPHALT, CURB & GUTTER, STORM SEWER

Length: 1.904 MILES

This agreement is between the state of North Dakota, acting by and through its Director of Transportation, hereinafter referred to as NDDOT, whose address is 608 East Boulevard Avenue, Bismarck, North Dakota 58505-0700, and the Local Public Agency (LPA) of City of Devils Lake, North Dakota, hereinafter referred to as the LPA, who agree that:

It is in the best interest of both parties to have the LPA construct and maintain this project according to the terms and conditions set forth in this agreement. NDDOT will assist the LPA with the preparation and distribution of the bid documents and include the project in a scheduled bid opening.

The LPA agrees to the terms and conditions required for this project by the Federal Highway Administration (FHWA).

NDDOT will procure federal funds for the construction of the project, pursuant to Title 23 of the United States Code.

Federal funds obligated for this project shall not exceed 80.93 percent of the total eligible project cost up to a maximum of \$2,247,608. The balance of the project is the obligation of the LPA.

Additional Funding Clause

16th St SE and 14th Ave SE are not federal aid routes (Non-Participating roadways) - City 100% funds (CPU). Devils Lake District will be conducting Construction Engineering Services for this project. NDDOT to bill City for Construction Engineering Services.



The total eligible project costs include the cost of those items shown in the engineer's detailed estimate as approved for federal funds and any project changes approved by NDDOT for the use of federal funds.

Federal funds may not be obligated by the LPA, prior to FHWA approval of the program documents for the project.

PART I

LPA Obligation:

1. To comply with the Disadvantaged Business Enterprise (DBE) requirements established by NDDOT for the project.

The LPA shall not discriminate on the basis of race, color, national origin, or sex in the award and performance of any USDOT-assisted contract or in the administration of its DBE program or the requirements of 49 CFR Part 26. The LPA shall take all necessary and reasonable steps under 49 CFR Part 26 to ensure nondiscrimination in the award and administration of USDOT-assisted contracts. NDDOT's DBE program, as required by 49 CFR Part 26 and as approved by USDOT, is incorporated by reference in this agreement. Implementation of this program is a legal obligation and failure to carry out its terms shall be treated as a violation of this agreement. Upon notification to the LPA of its failure to carry out its approved program, the USDOT may impose sanctions as provided for under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C. 3801 et. Seq.).

Include the following paragraph verbatim in any subcontracts they sign relative to this project:

The contractor or subcontractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The contractor shall carry out applicable requirements of 49 CFR Part 26 in the solicitation, award, and administration of USDOT-assisted contracts. Failure by the contractor to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy as NDDOT deems appropriate.

2. To comply with requirements of 23 CFR Part 633, Required Contract Provisions, and 23 CFR Part 635, Construction and Maintenance.
3. To construct the project in conformity with the construction contract, changes to the plans shall meet the requirements of 23 CFR Part 625, Design Standards for Highways and the current edition of the NDDOT's *Local Government Manual*.
4. To construct the project in conformity with the approved environmental documents and provide for the implementation of any measures mitigating the environmental impact of the project.
5. To comply with the procedures outlined in the current edition of NDDOT's *Local Government Manual*.
6. To comply with the current edition of NDDOT's *Right of Way Acquisition Procedures for Local Public Agency Federal Aid Projects*.
7. The LPA will be responsible for any consideration, avoidance, and minimization of impacts upon real property related to this project, such as changes in the grades of streets, inconvenience to property or business, and any loss of light, air, view, access, egress, drainage, support, or nuisance,
8. To comply with the requirements of Appendices A and E of the Title VI Assurances, attached and incorporated by reference herein.



PART II

Contracting and Construction:

1. On behalf of the LPA, NDDOT will:
 - a. Prepare the bid package, solicit proposals, and include the project in a scheduled bid opening as provided in the North Dakota Century Code, Chapter 24-02.
 - b. Evaluate the bids as to the sufficiency of Disadvantaged Business Enterprise (DBE) participation and the bidder's good faith efforts in satisfying the requirements of the current edition of the DBE special provision, and 49 CFR Part 26. NDDOT shall have exclusive authority in evaluating the adequacy of DBE participation.
 - c. Tabulate the bids and send to the LPA.
 - d. Concur in the award of the contract, after the LPA has executed the contract, for the sole purpose of enabling the LPA to procure federal aid for the construction of the project.
 - e. Conduct Construction Engineering Services (CE) at cost to the city.
2. The LPA will:
 - a. Review bids to determine the lowest responsible bidder.
 - b. Execute the contract.
 - c. Distribute copies of the executed contract and contract bond to NDDOT.
3. During the construction of the project, the LPA will:
 - a. Be responsible for the cost of construction engineering services performed by NDDOT.
 - b. Keep all project records and documentation as required in NDDOT's current editions of the *Construction Records Manual* and the *Construction Automated Records System*.
 - b. Make all records available to NDDOT and FHWA for inspection upon request. The LPA will submit all documents and records to NDDOT for review before final payment is made. NDDOT will maintain the project records for three years from the final voucher date of FHWA and then return them to the LPA.
 - c. Be responsible for any changes in plan, character of work, quantities, site conditions, or any claim for extra compensation. NDDOT will review all contract adjustments to determine if the adjustments are eligible for federal aid. Federal aid shall be limited to the amount stated on page one of this agreement.

PART III

Post Construction:

After the project is completed the LPA agrees to:



1. Control the length and location of curb openings for future entrances and to not permit the length of curb openings for entrances to exceed the length shown on the plans or as shown on a sketch of typical entrances for similar entrances; and prohibit the construction or use of any entrances along the project within the LPA other than those shown on the plans, without prior approval of NDDOT.
2. Prohibit double parking and diagonal parking within the limits of the project. Additional parallel parking will be allowed within the limits of the project if designed considering the effects the added parking will have on the entire traffic corridor. The design will meet the requirements of 23 CFR Part 625, Design Standards for Highways.
3. If the traffic corridor intersects a state highway, the LPA must justify to NDDOT that any new access allowed will have minimal impact to the state highway. The design will meet the requirements of 23 CFR Part 625, Design Standards for Highways.
4. Prohibit the installation of traffic signals and pedestrian beacons on or in connection with the project, including those installed at the sole cost and expense of the LPA or by others, without NDDOT approval.
5. Maintain all traffic control devices on the project according to the current edition of the *Manual on Uniform Traffic Control Devices for Streets and Highways*, as supplemented and amended.
6. Restrict the speed limit on the project at or below the maximum design speed. Any changes to the speed limit will be pursuant to North Dakota Century Code, Chapter 39-09.
7. Provide maintenance to the completed project at its own cost and expense.
8. Prohibit access and encroachments upon the right of way pursuant to 23 CFR Part 1.23, Rights of Way, and Part 710 Subpart D, Right of Way, Real Property Management.

PART IV

General:

1. NDDOT will make all contract payments on behalf of the LPA. Payment will be made upon receipt of the engineer's estimate. The LPA will reimburse NDDOT for payments made less the amount paid by FHWA. No costs will be incurred by NDDOT for the construction and maintenance of this project.

If the LPA fails to reimburse NDDOT within 60 days after billing for funds advanced on behalf of the LPA, this document will constitute an assignment of funds now or hereafter coming into the hands of the state treasurer, which would otherwise be distributed to the LPA out of the highway tax distribution fund, NDCC 54-27-19. The state treasurer is hereby directed to pay NDDOT all such funds until the total equals the sum billed pursuant to this agreement.

2. The Risk Management Appendix, attached, is hereby incorporated and made a part of this agreement.
3. No official, employee, or other person performing services for the LPA who is authorized to negotiate or approve any contract or subcontract in connection with the project shall have any financial or other personal interest in any such contract or subcontract. No officer or employee of such person retained by the LPA shall have any financial or other personal interest in any real property acquired for the project unless such interest is openly disclosed upon public records of NDDOT and of the LPA, and such officer, employee, or person has not participated in such acquisition for and in behalf of the LPA.



4. The failure of the state to enforce any provisions of this contract shall not constitute a waiver by the state of that or any other provision.
5. Entities that receive federal funds through NDDOT may be required to obtain an audit in accordance with 2 C.F.R. Part 200, Subpart F. A copy of such audit shall be submitted to NDDOT. Entities that spend less than \$750,000 of federal funds from all sources may be subject to reviews by NDDOT at its discretion. Additionally, all entities receiving federal funds through NDDOT shall certify whether a Single Audit has been completed as part of the annual Federal award process. These requirements are applicable to counties, cities, state agencies, Indian tribes, colleges, hospitals, and non-profit businesses.
6. All notices, certificates, or other communications shall be sufficiently given when delivered or mailed, postage prepaid, to the parties at the respective places of business as set forth below or at a place designated hereafter in writing by the parties.

Local Government Engineer
ND Department of Transportation
608 East Boulevard Avenue
Bismarck, ND 58505-0700

7. The LPA is advised that its signature on this contract or agreement certifies that any person associated therewith is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any federal agency; has not been suspended, debarred, voluntarily excluded, or determined ineligible by any federal agency within the past three years; and has not been indicted, convicted, or had a civil judgment rendered against it by a court of competent jurisdiction on any matter involving fraud or official misconduct within the past three years.
8. This agreement constitutes the entire agreement between the parties. No waiver consent, modification or change of terms of this agreement shall bind either party unless in writing and signed by both parties. Such waiver, consent, modification or change, if made, shall be effective only in the specific instance and for the specific purpose given. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this agreement. The LPA, by the signature below of its authorized representative, hereby acknowledges that the LPA has read this agreement, understands it, and agrees to be bound by its terms and conditions.



Executed by the LPA of _____, North Dakota, the date last below signed.

APPROVED:

LPA/STATES ATTORNEY (TYPE OR PRINT)

SIGNATURE

DATE

LPA of _____

*

NAME (TYPE OR PRINT)

SIGNATURE

*

TITLE

DATE

ATTEST:

AUDITOR (TYPE OR PRINT)

SIGNATURE

DATE

Executed by the North Dakota Department of Transportation the date last below signed.

APPROVED as to substance:

Paul Benning

SH

LOCAL GOVERNMENT ENGINEER (TYPE OR PRINT)

Paul Benning

SIGNATURE

04/16/24

DATE

DATE

NORTH DAKOTA
DEPARTMENT OF TRANSPORTATION

DIRECTOR (TYPE OR PRINT)

SIGNATURE

SS

DATE

*Mayor, President or Chairperson of Commission

CLA 19256 (Div. 38)

L.D. Approved 4-12-93; 10-22; C.M. 04/15/2024



CERTIFICATION OF LOCAL MATCH

It is hereby certified that the LPA of _____ will provide non-federal funds, whose source is identified below, as match for the amount the LPA is obligated to pay under the terms of the attached agreement with the North Dakota Department of Transportation. The certified amount does not duplicate any federal claims for reimbursement, nor are the funds used to match other federal funds, unless expressly allowed by federal regulation.

Non-Federal Match Funds provided by LPA. Please designate the source(s) of funds in the LPA budget that will be used to match the federal funds obligated for this project through the North Dakota Department of Transportation.

Source:

Executed at _____, North Dakota, the last date below signed.

ATTEST:

APPROVED:

AUDITOR (TYPE OR PRINT)

LPA of _____

SIGNATURE

NAME (TYPE OR PRINT)

DATE

SIGNATURE

*

TITLE

DATE

*Mayor, President or Chairperson of Commission

CLA 19256 (Div. 38)
L.D. Approved 4-12-93; 1-23; C.M. 04/15/2024



**NORTH DAKOTA DEPARTMENT OF TRANSPORTATION
APPENDIX A OF THE TITLE VI ASSURANCES**

During the performance of this contract, the Contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the Contractor) agrees as follows:

1. Compliance with Regulations: The Contractor (hereinafter includes consultants) will comply with the Acts and the Regulations relative to Non-discrimination in Federally-assisted programs of the U.S. Department of Transportation, the Federal Highway Administration, as they may be amended from time to time, which are herein incorporated by reference and made a part of this contract.
2. Non-discrimination: The Contractor, with regard to the work performed by it during the contract, will not discriminate on the grounds of race, color, or national origin in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The Contractor will not participate directly or indirectly in the discrimination prohibited by the Acts and the Regulations, including employment practices when the contract covers any activity, project, or program set forth in Appendix B of 49 CFR Part 21.
3. Solicitations for Subcontracts, Including Procurements of Materials and Equipment: In all solicitations, either by competitive bidding, or negotiation made by the Contractor for work to be performed under a subcontract, including procurements of materials, or leases of equipment, each potential subcontractor or supplier will be notified by the Contractor of the Contractor's obligations under this contract and the Acts and the Regulations relative to Non-discrimination on the grounds of race, color, or national origin.
4. Information and Reports: The Contractor will provide all information and reports required by the Acts, the Regulations, and directives issued pursuant thereto and will permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the Recipient or the Federal Highway Administration to be pertinent to ascertain compliance with such Acts, Regulations, and instructions. Where any information required of a Contractor is in the exclusive possession of another who fails or refuses to furnish the information, the Contractor will so certify to the Recipient or the Federal Highway Administration as appropriate, and will set forth what efforts it has made to obtain the information.
5. Sanctions for Noncompliance: In the event of a contractor's noncompliance with the Non-discrimination provisions of this contract, the Recipient will impose such contract sanctions as it or the Federal Highway Administration may determine to be appropriate, including, but not limited to:
 - a. withholding payments to the Contractor under the contract until the Contractor complies; and/or
 - b. cancelling, terminating, or suspending a contract, in whole or in part.
6. Incorporation of Provisions: The Contractor will include the provisions of paragraphs one through six in every subcontract, including procurements of materials and leases of equipment, unless exempt by the Acts, the Regulations and directives issued pursuant thereto. The Contractor will take action with respect to any subcontract or procurement as the Recipient or the Federal Highway Administration may direct as a means of enforcing such provisions including sanctions for noncompliance. Provided, that if the Contractor becomes involved in, or is threatened with litigation by a subcontractor, or supplier because of such direction, the Contractor may request the Recipient to enter into any litigation to protect the interests of the Recipient. In addition, the Contractor may request the United States to enter into the litigation to protect the interests of the United States.



**NORTH DAKOTA DEPARTMENT OF TRANSPORTATION
APPENDIX E OF THE TITLE VI ASSURANCES**

During the performance of this contract, the contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the Contractor) agrees to comply with the following non-discrimination statutes and authorities; including but not limited to:

Pertinent Non-Discrimination Authorities:

- Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d *et seq.*, 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin); and 49 CFR Part 21.
- The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. § 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
- Federal-Aid Highway Act of 1973, (23 U.S.C. § 324 *et seq.*), (prohibits discrimination on the basis of sex);
- Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. § 794 *et seq.*), as amended, (prohibits discrimination on the basis of disability); and 49 CFR Part 27;
- The Age Discrimination Act of 1975, as amended, (42 U.S.C. § 6101 *et seq.*), (prohibits discrimination on the basis of age);
- Airport and Airway Improvement Act of 1982, (49 USC § 471, Section 47123), as amended, (prohibits discrimination based on race, creed, color, national origin, or sex);
- The Civil Rights Restoration Act of 1987, (PL 100-209), (Broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms "programs or activities" to include all of the programs or activities of the Federal-aid recipients, sub-recipients and contractors, whether such programs or activities are Federally funded or not);
- Titles II and III of the Americans with Disabilities Act, which prohibit discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities (42 U.S.C. §§ 12131-12189) as implemented by Department of Transportation regulations at 49 C.P.R. parts 37 and 38;
- The Federal Aviation Administration's Non-discrimination statute (49 U.S.C. § 47123) (prohibits discrimination on the basis of race, color, national origin, and sex);
- Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations, which ensures nondiscrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations;
- Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination because of limited English proficiency (LEP). To ensure compliance with Title VI, you must take reasonable steps to ensure that LEP persons have meaningful access to your programs (70 Fed. Reg. at 74087 to 74100);
- Title IX of the Education Amendments of 1972, as amended, which prohibits you from discriminating because of sex in education programs or activities (20 U.S.C. 1681 *et seq.*).



Risk Management Appendix

Routine* Service Agreements with Sovereign Entities and Political Subdivisions of the State of North Dakota:

Parties: **State** – State of North Dakota, its agencies, officers and employees

Governmental Entity – The Governmental Entity executing the attached document, its agencies, officers and employees

Governments – State and Government Entity, as defined above

Each party agrees to assume its own liability for any and all claims of any nature including all costs, expenses and attorney's fees which may in any manner result from or arise out of this agreement.

Each party shall secure and keep in force during the term of this agreement, from insurance companies, government self-insurance pools or government self-retention funds, authorized to do business in North Dakota, the following insurance coverages:

- 1) **Commercial general liability and automobile liability** insurance – minimum limits of liability required of the Governmental Entity are **\$406,250 per person and \$1,625,000 per occurrence**. The minimum limits of liability required of the State are **\$406,250 per person and \$1,625,000 per occurrence**.
- 2) **Workers compensation** insurance meeting all statutory limits.
- 3) The policies and endorsements may not be canceled or modified without **thirty (30) days prior written notice** to the undersigned State representative.

The State reserves the right to obtain complete, certified copies of all required insurance documents, policies, or endorsements at any time.

Each party that hires subcontractors shall require any non-public subcontractors, prior to commencement of work set out under an agreement between that party and the non-public subcontractor, to:

Defend, indemnify, and hold harmless the Governments, its agencies, officers and employees, from and against claims based on the vicarious liability of the Governments or its agents, but not against claims based on the Government's contributory negligence, comparative and/or contributory negligence or fault, sole negligence, or intentional misconduct. The legal defense provided by the Subcontractor to the Governments under this provision must be free of any conflicts of interest, even if retention of separate legal counsel for the Governments is necessary. Subcontractor also agrees to defend, indemnify, and hold the Governments harmless for all costs, expenses and attorneys' fees incurred if the Governments prevail in an action against Subcontractor in establishing and litigating the indemnification coverage provided herein. This obligation shall continue after the termination of this agreement.

Subcontractor shall secure and keep in force during the term of this agreement, from insurance companies, government self-insurance pools or government self-retention funds authorized to do business in North Dakota: 1) commercial general liability; 2) automobile liability; and 3) workers compensation insurance all covering the Subcontractor for any and all claims of any nature which may in any manner arise out of or result from this agreement. The minimum limits of liability required are \$500,000 per person and \$2,000,000 per occurrence for commercial general liability and automobile liability coverages, and statutory limits for workers compensation. The Governments shall be endorsed on the commercial general liability policy and automobile liability policy as additional insureds. The Governments shall have all the benefits, rights and coverages of an additional insured under these policies that shall not be limited to the minimum limits of insurance required by this agreement or by the contractual indemnity obligations of the Contractor. Said endorsement shall contain a "Waiver of Subrogation" waiving any right of recovery the insurance company may have against the Governments as well as provisions that the policy and/or endorsement may not be canceled or modified without thirty (30) days prior written notice to the undersigned representatives of the Governments, and that any attorney who represents the State under this policy must first qualify as and be appointed by the North Dakota Attorney General as a Special Assistant Attorney General as required under N.D.C.C. Section 54-12-08. Subcontractor's insurance coverage shall be primary (i.e., pay first) as respects any insurance, self-insurance or self-retention maintained by the Governments. Any insurance, self-insurance or self-retention maintained by the Governments shall be excess of the Contractor's insurance and the Subcontractor's insurance and shall not contribute with them. The insolvency or bankruptcy of the insured Subcontractor shall not release the insurer from payment under the policy, even when such insolvency or bankruptcy prevents the insured Subcontractor from meeting the retention limit under the policy. Any deductible amount or other obligations under the Subcontractor's policy(ies) shall be the sole responsibility of the Subcontractor. This insurance may be in policy or policies of insurance, primary and excess, including the so-called umbrella or catastrophe form and be placed with insurers rated "A-" or better by A.M. Best Company, Inc. The Governments will be indemnified, saved, and held harmless to the full extent of any coverage actually secured by the Subcontractor in excess of the minimum requirements set forth above. The Government Entity that hired the Subcontractor shall be held responsible for ensuring compliance with the above requirements by all Subcontractors. The Governments reserve the right to obtain complete, certified copies of all required insurance documents, policies, or endorsements at any time.

*See *North Dakota Risk Management Manual*, section 5.1 for discussion of "unique" and "routine" agreements.

RM Consulted 2007
Revised 11-23



STATE	PROJECT NO.	PCN	SECTION NO.	SHEET NO.
ND	SU-CPU-3-982(040)	23179	1	1

DESIGN DATA- 8th Ave	
Traffic	Average Daily
Current 2024	Total: 171
Forecast 2044	Total: 209
Clear Zone Distance: 7-10'	
Design Speed: 25 MPH	
Minimum Sight Dist. for Stopping: 155'	

DESIGN DATA- 10th Ave	
Traffic	Average Daily
Current 2024	Total: 403
Forecast 2044	Total: 492
Clear Zone Distance: 7-10'	
Design Speed: 25 MPH	
Minimum Sight Dist. for Stopping: 155'	

DESIGN DATA - 16th St	
Traffic	Average Daily
Current 2024	Total: 273
Forecast 2044	Total: 333
Clear Zone Distance: N/A	
Design Speed: 25 MPH	
Minimum Sight Dist. for Stopping: 155'	

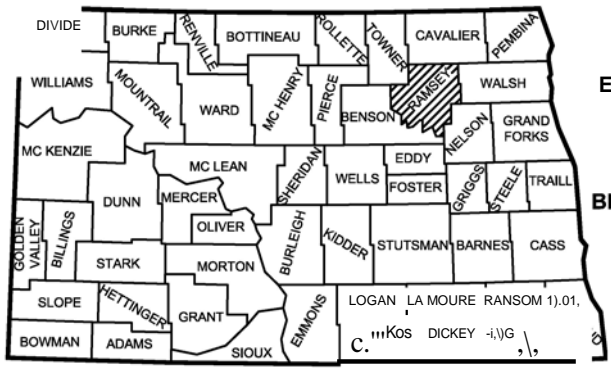
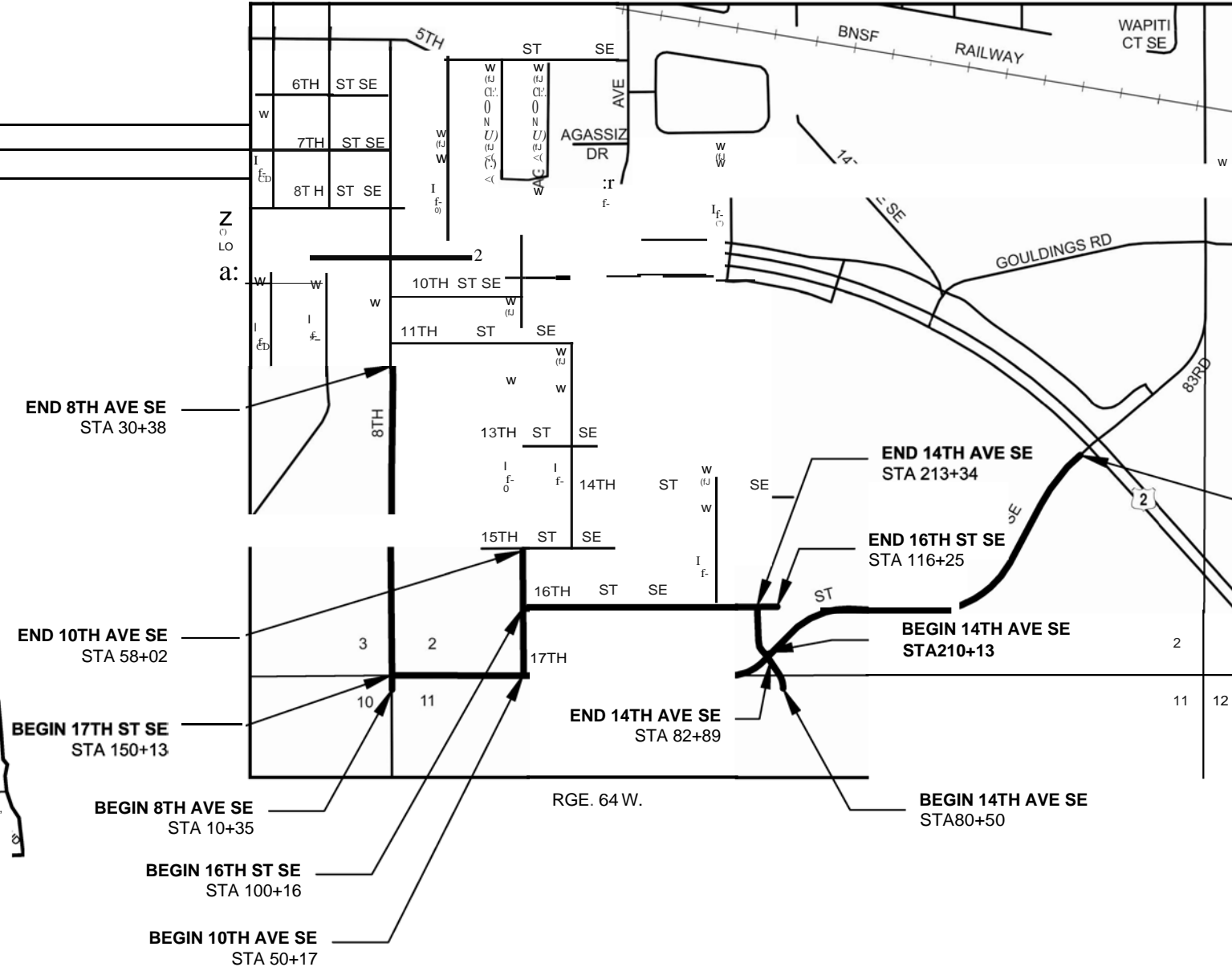
DESIGN DATA - 17th St	
Traffic	Average Daily
Current 2024	Total: 179
Forecast 2044	Total: 218
Clear Zone Distance: 7-10'	
Design Speed: 30 MPH	
Minimum Sight Dist. for Stopping: 200'	

CITY OF DEVILS LAKE, NORTH DAKOTA PLANS FOR FEDERAL AID PROJECT NUMBER SU-CPU-3-982(040) RAMSEY COUNTY, NORTH DAKOTA

8TH AVE SE, 10TH AVE SE, 16TH ST SE, & 17TH ST SE
CITY OF DEVILS LAKE
STREET RECONSTRUCTION
GRADING, HOT MIX ASPHALT, AGGREGATE BASE COURSE,
CURB & GUTTER, & STORM SEWER

GOVERNING SPECIFICATIONS	Date Published and Adopted by the North Dakota Department of Transportation
Standard Specifications	4/1/2023
Supplemental Specifications	NONE

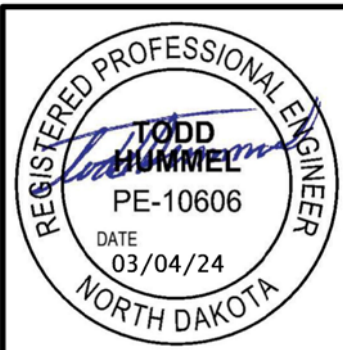
DESCRIPTION	NET MILES	GROSS MILES
8TH AVE SE	0.379	0.379
10TH AVE SE	0.149	0.149
16TH ST SE	0.305	0.305
17TH ST SE	0.965	0.965
14TH AVE SE	0.106	0.106
TOTAL	1.904	1.904



STATE COUNTY MAP



DESIGNER Todd Hummel, PE
DESIGNER Kyle Huffman, PE
DESIGNER Isaac Berg, EIT





1820 WALNUT STREET EAST, SUITE 6
DEVILS LAKE, ND 58301-3411
(701) 662-1960

© KU 2024

MEMO TO: Chad Orn
Deputy Director for Planning

FROM: Palo, George H., Urban Project Manager

DATE: 04/01/2026

SUBJECT: 38260168: SU-3-982(043); PCN 24443 Cost Participation and Maintenance Agreement.

This is the CPM between the NDDOT and City of Devils Lake for the mill and overlay, subcut and ADA ramps on US 2 Frontage roads from ND 19 to Goulding's road. There are no one time changes to this CPM.

If you have any questions, please contact me at (701) 787-6539.

38/ghp

Docusign Workflow:
Stacey Hanson;
Derek Pfeifer;
Nicole Lagasse;
Devin Gathman (Assign City Signers)
City Attorney;
City Auditor;
City Mayor/ President of Commission;
George Palo;
Clint Morgenstern;
Chad Orn

**North Dakota Department of Transportation
COST PARTICIPATION, CONSTRUCTION, AND MAINTENANCE AGREEMENT
LPA FEDERAL AID PROJECT**

Federal Award Information – to be provided by NDDOT

Assistance Listing No: 20.205

Assistance Listing Title: Highway Planning & Construction

Award Name: Federal Aid Highway Program

Awarding Fed. Agency: Federal Highway Admin

NDDOT Program Mgr: Palo, George H.

Telephone: 701-787-6539

Notice to Subrecipients: Federal awards may have specific compliance requirements. If you are not aware of the specific requirements for your award, please contact your NDDOT Program Manager.

For NDDOT use only.

FHWA Authorization date:

**Project No. SU-3-982(043) PCN: 24443 LPA: Devils Lake
Location: DEVILS LAKE US2 FRONTAGE ROADS
Type of Improvement: Mill and Overlay, Subcut, ADA Curb Ramps
Length: 3.136 Miles**

This agreement is between the state of North Dakota, acting by and through its Director of Transportation, hereinafter referred to as NDDOT, whose address is 608 East Boulevard Avenue, Bismarck, North Dakota 58505-0700, and the Local Public Agency (LPA) of Devils Lake, North Dakota, hereinafter referred to as the LPA, who agree that:

It is in the best interest of both parties to have the LPA construct and maintain this project according to the terms and conditions set forth in this agreement. NDDOT will assist the LPA with the preparation and distribution of the bid documents and include the project in a scheduled bid opening.

The LPA agrees to the terms and conditions required for this project by the Federal Highway Administration (FHWA).

NDDOT will procure federal funds for the construction of the project, pursuant to Title 23 of the United States Code.

Federal funds obligated for this project shall not exceed 80.93 percent of the total eligible project cost up to a maximum of \$1,176,000.00. The balance of the project is the obligation of the LPA.

Additional Funding Clause
N/A

The total eligible project costs include the cost of those items shown in the engineer's detailed estimate as approved for federal funds and any project changes approved by NDDOT for the use of federal funds.



Federal funds may not be obligated by the LPA, prior to FHWA approval of the program documents for the project.

PART I

LPA Obligation:

1. To comply with the Disadvantaged Business Enterprise (DBE) requirements established by NDDOT for the project.

The LPA shall not discriminate on the basis of race, color, national origin, or sex in the award and performance of any USDOT-assisted contract or in the administration of its DBE program or the requirements of 49 CFR Part 26. The LPA shall take all necessary and reasonable steps under 49 CFR Part 26 to ensure nondiscrimination in the award and administration of USDOT-assisted contracts. NDDOT's DBE program, as required by 49 CFR Part 26 and as approved by USDOT, is incorporated by reference in this agreement. Implementation of this program is a legal obligation and failure to carry out its terms shall be treated as a violation of this agreement. Upon notification to the LPA of its failure to carry out its approved program, the USDOT may impose sanctions as provided for under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C. 3801 et. Seq.).

Include the following paragraph verbatim in any subcontracts they sign relative to this project:

The contractor or subcontractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The contractor shall carry out applicable requirements of 49 CFR Part 26 in the solicitation, award, and administration of USDOT-assisted contracts. Failure by the contractor to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy as NDDOT deems appropriate.

2. To comply with requirements of 23 CFR Part 633, Required Contract Provisions, and 23 CFR Part 635, Construction and Maintenance.
3. To construct the project in conformity with the construction contract, changes to the plans shall meet the requirements of 23 CFR Part 625, Design Standards for Highways and the current edition of the NDDOT's *Local Government Manual*.
4. To construct the project in conformity with the approved environmental documents and provide for the implementation of any measures mitigating the environmental impact of the project.
5. To comply with the procedures outlined in the current edition of NDDOT's *Local Government Manual*.
6. To comply with the current edition of NDDOT's *Right of Way Acquisition Procedures for Local Public Agency Federal Aid Projects*.
7. The LPA will be responsible for any consideration, avoidance, and minimization of impacts upon real property related to this project, such as changes in the grades of streets, inconvenience to property or business, and any loss of light, air, view, access, egress, drainage, support, or nuisance,
8. To comply with the requirements of Appendices A and E of the Title VI Assurances, attached and incorporated by reference herein.



PART II

Contracting and Construction:

1. On behalf of the LPA, NDDOT will:
 - a. Prepare the bid package, solicit proposals, and include the project in a scheduled bid opening as provided in the North Dakota Century Code, Chapter 24-02.
 - b. Evaluate the bids as to the sufficiency of Disadvantaged Business Enterprise (DBE) participation and the bidder's good faith efforts in satisfying the requirements of the current edition of the DBE special provision, and 49 CFR Part 26. NDDOT shall have exclusive authority in evaluating the adequacy of DBE participation.
 - c. Tabulate the bids and send to the LPA.
 - d. Concur in the award of the contract, after the LPA has executed the contract, for the sole purpose of enabling the LPA to procure federal aid for the construction of the project.
2. The LPA will:
 - a. Review bids to determine the lowest responsible bidder.
 - b. Execute the contract.
 - c. Distribute copies of the executed contract and contract bond to NDDOT.
3. During the construction of the project, the LPA will:
 - a. Provide engineering services, material testing, and inspection of the work as required by the contract documents and the current editions of NDDOT's *Sampling and Testing Manual* and the *Standard Specifications for Road and Bridge Construction*.
 - b. Keep all project records and documentation as required in NDDOT's current editions of the *Construction Records Manual* and the *Construction Automated Records System*.
 - c. Make all records available to NDDOT and FHWA for inspection upon request. The LPA will submit all documents and records to NDDOT for review before final payment is made. NDDOT will maintain the project records for three years from the final voucher date of FHWA and then return them to the LPA.
 - d. Be responsible for any changes in plan, character of work, quantities, site conditions, or any claim for extra compensation. NDDOT will review all contract adjustments to determine if the adjustments are eligible for federal aid. Federal aid shall be limited to the amount stated on page one of this agreement.

PART III

Post Construction:

After the project is completed the LPA agrees to:



1. Control the length and location of curb openings for future entrances and to not permit the length of curb openings for entrances to exceed the length shown on the plans or as shown on a sketch of typical entrances for similar entrances; and prohibit the construction or use of any entrances along the project within the LPA other than those shown on the plans, without prior approval of NDDOT.
2. Prohibit double parking and diagonal parking within the limits of the project. Additional parallel parking will be allowed within the limits of the project if designed considering the effects the added parking will have on the entire traffic corridor. The design will meet the requirements of 23 CFR Part 625, Design Standards for Highways.
3. If the traffic corridor intersects a state highway, the LPA must justify to NDDOT that any new access allowed will have minimal impact to the state highway. The design will meet the requirements of 23 CFR Part 625, Design Standards for Highways.
4. Prohibit the installation of traffic signals and pedestrian beacons on or in connection with the project, including those installed at the sole cost and expense of the LPA or by others, without NDDOT approval.
5. Maintain all traffic control devices on the project according to the current edition of the *Manual on Uniform Traffic Control Devices for Streets and Highways*, as supplemented and amended.
6. Restrict the speed limit on the project at or below the maximum design speed. Any changes to the speed limit will be pursuant to North Dakota Century Code, Chapter 39-09.
7. Provide maintenance to the completed project at its own cost and expense.
8. Prohibit access and encroachments upon the right of way pursuant to 23 CFR Part 1.23, Rights of Way, and Part 710 Subpart D, Right of Way, Real Property Management.

PART IV

General:

1. NDDOT will make all contract payments on behalf of the LPA. Payment will be made upon receipt of the engineer's estimate. The LPA will reimburse NDDOT for payments made less the amount paid by FHWA. No costs will be incurred by NDDOT for the construction and maintenance of this project.

If the LPA fails to reimburse NDDOT within 60 days after billing for funds advanced on behalf of the LPA, this document will constitute an assignment of funds now or hereafter coming into the hands of the state treasurer, which would otherwise be distributed to the LPA out of the highway tax distribution fund, NDCC 54-27-19. The state treasurer is hereby directed to pay NDDOT all such funds until the total equals the sum billed pursuant to this agreement.

2. The Risk Management Appendix, attached, is hereby incorporated and made a part of this agreement.
3. No official, employee, or other person performing services for the LPA who is authorized to negotiate or approve any contract or subcontract in connection with the project shall have any financial or other personal interest in any such contract or subcontract. No officer or employee of such person retained by the LPA shall have any financial or other personal interest in any real property acquired for the project unless such interest is openly disclosed upon public records of NDDOT and of the LPA, and such officer, employee, or person has not participated in such acquisition for and in behalf of the LPA.
4. The failure of the state to enforce any provisions of this contract shall not constitute a waiver by the state of that or any other provision.



5. Entities that receive federal funds through NDDOT may be required to obtain an audit in accordance with 2 C.F.R. Part 200, Subpart F. A copy of such audit shall be submitted to NDDOT. Entities that spend less than \$1,000,000 of federal funds from all sources may be subject to reviews by NDDOT at its discretion. Additionally, all entities receiving federal funds through NDDOT shall certify whether a Single Audit has been completed as part of the annual Federal award process. These requirements are applicable to counties, cities, state agencies, Indian tribes, colleges, hospitals, and non-profit businesses.
6. All notices, certificates, or other communications shall be sufficiently given when delivered or mailed, postage prepaid, to the parties at the respective places of business as set forth below or at a place designated hereafter in writing by the parties.

Local Government Engineer
ND Department of Transportation
608 East Boulevard Avenue
Bismarck, ND 58505-0700

7. The LPA is advised that its signature on this contract or agreement certifies that any person associated therewith is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any federal agency; has not been suspended, debarred, voluntarily excluded, or determined ineligible by any federal agency within the past three years; and has not been indicted, convicted, or had a civil judgment rendered against it by a court of competent jurisdiction on any matter involving fraud or official misconduct within the past three years.
8. This agreement constitutes the entire agreement between the parties. No waiver consent, modification or change of terms of this agreement shall bind either party unless in writing and signed by both parties. Such waiver, consent, modification or change, if made, shall be effective only in the specific instance and for the specific purpose given. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this agreement. The LPA, by the signature below of its authorized representative, hereby acknowledges that the LPA has read this agreement, understands it, and agrees to be bound by its terms and conditions.



Executed by the LPA of _____, North Dakota, the date last below signed.

APPROVED:

LPA/STATES ATTORNEY (TYPE OR PRINT)

SIGNATURE

DATE

LPA of _____

*

NAME (TYPE OR PRINT)

SIGNATURE

*

TITLE

DATE

ATTEST:

AUDITOR (TYPE OR PRINT)

SIGNATURE

DATE

Executed by the North Dakota Department of Transportation the date last below signed.

APPROVED as to substance:

Derek Pfeifer

LOCAL GOVERNMENT ENGINEER (TYPE OR PRINT)

Derek Pfeifer *SH*

SIGNATURE

04/01/26

DATE

NORTH DAKOTA
DEPARTMENT OF TRANSPORTATION

DIRECTOR (TYPE OR PRINT)

M

SIGNATURE

DATE

*Mayor, President or Chairperson of Commission

CLA 19256 (Div. 38)
L.D. Approved 4-12-93; 12-27



CERTIFICATION OF LOCAL MATCH

It is hereby certified that the LPA of _____ will provide non-federal funds, whose source is identified below, as match for the amount the LPA is obligated to pay under the terms of the attached agreement with the North Dakota Department of Transportation. The certified amount does not duplicate any federal claims for reimbursement, nor are the funds used to match other federal funds, unless expressly allowed by federal regulation.

Non-Federal Match Funds provided by LPA. Please designate the source(s) of funds in the LPA budget that will be used to match the federal funds obligated for this project through the North Dakota Department of Transportation.

Source:

Executed at _____, North Dakota, the last date below signed.

ATTEST:

APPROVED:

AUDITOR (TYPE OR PRINT)

LPA of _____

SIGNATURE

NAME (TYPE OR PRINT)

DATE

SIGNATURE

*

TITLE

DATE

*Mayor, President or Chairperson of Commission

CLA 19256 (Div. 38)
L.D. Approved 4-12-93; 12-27



**NORTH DAKOTA DEPARTMENT OF TRANSPORTATION
APPENDIX A OF THE TITLE VI ASSURANCES**

During the performance of this contract, the Contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the Contractor) agrees as follows:

1. Compliance with Regulations: The Contractor (hereinafter includes consultants) will comply with the Acts and the Regulations relative to Non-discrimination in Federally-assisted programs of the U.S. Department of Transportation, the Federal Highway Administration, as they may be amended from time to time, which are herein incorporated by reference and made a part of this contract.
2. Non-discrimination: The Contractor, with regard to the work performed by it during the contract, will not discriminate on the grounds of race, color, or national origin in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The Contractor will not participate directly or indirectly in the discrimination prohibited by the Acts and the Regulations, including employment practices when the contract covers any activity, project, or program set forth in Appendix B of 49 CFR Part 21.
3. Solicitations for Subcontracts, Including Procurements of Materials and Equipment: In all solicitations, either by competitive bidding, or negotiation made by the Contractor for work to be performed under a subcontract, including procurements of materials, or leases of equipment, each potential subcontractor or supplier will be notified by the Contractor of the Contractor's obligations under this contract and the Acts and the Regulations relative to Non-discrimination on the grounds of race, color, or national origin.
4. Information and Reports: The Contractor will provide all information and reports required by the Acts, the Regulations, and directives issued pursuant thereto and will permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the Recipient or the Federal Highway Administration to be pertinent to ascertain compliance with such Acts, Regulations, and instructions. Where any information required of a Contractor is in the exclusive possession of another who fails or refuses to furnish the information, the Contractor will so certify to the Recipient or the Federal Highway Administration as appropriate, and will set forth what efforts it has made to obtain the information.
5. Sanctions for Noncompliance: In the event of a contractor's noncompliance with the Non-discrimination provisions of this contract, the Recipient will impose such contract sanctions as it or the Federal Highway Administration may determine to be appropriate, including, but not limited to:
 - a. withholding payments to the Contractor under the contract until the Contractor complies; and/or
 - b. cancelling, terminating, or suspending a contract, in whole or in part.
6. Incorporation of Provisions: The Contractor will include the provisions of paragraphs one through six in every subcontract, including procurements of materials and leases of equipment, unless exempt by the Acts, the Regulations and directives issued pursuant thereto. The Contractor will take action with respect to any subcontract or procurement as the Recipient or the Federal Highway Administration may direct as a means of enforcing such provisions including sanctions for noncompliance. Provided, that if the Contractor becomes involved in, or is threatened with litigation by a subcontractor, or supplier because of such direction, the Contractor may request the Recipient to enter into any litigation to protect the interests of the Recipient. In addition, the Contractor may request the United States to enter into the litigation to protect the interests of the United States.



**NORTH DAKOTA DEPARTMENT OF TRANSPORTATION
APPENDIX E OF THE TITLE VI ASSURANCES**

During the performance of this contract, the contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the Contractor) agrees to comply with the following non-discrimination statutes and authorities; including but not limited to:

Pertinent Non-Discrimination Authorities:

- Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d *et seq.*, 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin); and 49 CFR Part 21.
- The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. § 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
- Federal-Aid Highway Act of 1973, (23 U.S.C. § 324 *et seq.*), (prohibits discrimination on the basis of sex);
- Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. § 794 *et seq.*), as amended, (prohibits discrimination on the basis of disability); and 49 CFR Part 27;
- The Age Discrimination Act of 1975, as amended, (42 U.S.C. § 6101 *et seq.*), (prohibits discrimination on the basis of age);
- Airport and Airway Improvement Act of 1982, (49 USC § 471, Section 47123), as amended, (prohibits discrimination based on race, creed, color, national origin, or sex);
- The Civil Rights Restoration Act of 1987, (PL 100-209), (Broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms "programs or activities" to include all of the programs or activities of the Federal-aid recipients, sub-recipients and contractors, whether such programs or activities are Federally funded or not);
- Titles II and III of the Americans with Disabilities Act, which prohibit discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities (42 U.S.C. §§ 12131-12189) as implemented by Department of Transportation regulations at 49 C.P.R. parts 37 and 38;
- The Federal Aviation Administration's Non-discrimination statute (49 U.S.C. § 47123) (prohibits discrimination on the basis of race, color, national origin, and sex);
- Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations, which ensures nondiscrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations;
- Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination because of limited English proficiency (LEP). To ensure compliance with Title VI, you must take reasonable steps to ensure that LEP persons have meaningful access to your programs (70 Fed. Reg. at 74087 to 74100);
- Title IX of the Education Amendments of 1972, as amended, which prohibits you from discriminating because of sex in education programs or activities (20 U.S.C. 1681 *et seq.*).



Risk Management Appendix

Routine* Service Agreements with Sovereign Entities and Political Subdivisions of the State of North Dakota:

Parties: **State** – State of North Dakota, its agencies, officers and employees

Governmental Entity – The Governmental Entity executing the attached document, its agencies, officers and employees

Governments – State and Government Entity, as defined above

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Each party shall secure and keep in force during the term of this agreement, from insurance companies, government self-insurance pools or government self-retention funds, authorized to do business in North Dakota, the following insurance coverages:

- 1) **Commercial general liability and automobile liability** insurance – minimum limits of liability required of the Governmental Entity are **\$468,750 per person and \$1,875,000 per occurrence**. The minimum limits of liability required of the State are **\$468,750 per person and \$1,875,000 per occurrence**.
- 2) **Workers compensation** insurance meeting all statutory limits.
- 3) The policies and endorsements may not be canceled or modified without **thirty (30) days prior written notice** to the undersigned State representative.

The State reserves the right to obtain complete, certified copies of all required insurance documents, policies, or endorsements at any time.

Each party that hires subcontractors shall require any non-public subcontractors, prior to commencement of work set out under an agreement between that party and the non-public subcontractor, to:

Defend, indemnify, and hold harmless the Governments, its agencies, officers and employees, from and against claims based on the vicarious liability of the Governments or its agents, but not against claims based on the Government's contributory negligence, comparative and/or contributory negligence or fault, sole negligence, or intentional misconduct. The legal defense provided by the Subcontractor to the Governments under this provision must be free of any conflicts of interest, even if retention of separate legal counsel for the Governments is necessary. Subcontractor also agrees to defend, indemnify, and hold the Governments harmless for all costs, expenses and attorneys' fees incurred if the Governments prevail in an action against Subcontractor in establishing and litigating the indemnification coverage provided herein. This obligation shall continue after the termination of this agreement.

Subcontractor shall secure and keep in force during the term of this agreement, from insurance companies, government self-insurance pools or government self-retention funds authorized to do business in North Dakota: 1) commercial general liability; 2) automobile liability; and 3) workers compensation insurance all covering the Subcontractor for any and all claims of any nature which may in any manner arise out of or result from this agreement. The minimum limits of liability required are \$500,000 per person and \$2,000,000 per occurrence for commercial general liability and automobile liability coverages, and statutory limits for workers compensation. The Governments shall be endorsed on the commercial general liability policy and automobile liability policy as additional insureds. The Governments shall have all the benefits, rights and coverages of an additional insured under these policies that shall not be limited to the minimum limits of insurance required by this agreement or by the contractual indemnity obligations of the Contractor. Said endorsement shall contain a "Waiver of Subrogation" waiving any right of recovery the insurance company may have against the Governments as well as provisions that the policy and/or endorsement may not be canceled or modified without thirty (30) days prior written notice to the undersigned representatives of the Governments, and that any attorney who represents the State under this policy must first qualify as and be appointed by the North Dakota Attorney General as a Special Assistant Attorney General as required under N.D.C.C. Section 54-12-08. Subcontractor's insurance coverage shall be primary (i.e., pay first) as respects any insurance, self-insurance or self-retention maintained by the Governments. Any insurance, self-insurance or self-retention maintained by the Governments shall be excess of the Contractor's insurance and the Subcontractor's insurance and shall not contribute with them. The insolvency or bankruptcy of the insured Subcontractor shall not release the insurer from payment under the policy, even when such insolvency or bankruptcy prevents the insured Subcontractor from meeting the retention limit under the policy. Any deductible amount or other obligations under the Subcontractor's policy(ies) shall be the sole responsibility of the Subcontractor. This insurance may be in policy or policies of insurance, primary and excess, including the so-called umbrella or catastrophe form and be placed with insurers rated "A-" or better by A.M. Best Company, Inc. The Governments will be indemnified, saved, and held harmless to the full extent of any coverage actually secured by the Subcontractor in excess of the minimum requirements set forth above. The Government Entity that hired the Subcontractor shall be held responsible for ensuring compliance with the above requirements by all Subcontractors. The Governments reserve the right to obtain complete, certified copies of all required insurance documents, policies, or endorsements at any time.

*See *North Dakota Risk Management Manual*, section 5.1 for discussion of "unique" and "routine" agreements.



DESIGN DATA - US Hwy 2 Frontage Rd - North	
Traffic	Average Daily
Current - 2026	Total: 735
Forecast - 2046	Total: 755
Design Speed: 25 MPH	
DESIGN DATA - US Hwy 2 Frontage Rd - South	
Traffic	Average Daily
Current - 2026	Total: 1,215
Forecast - 2046	Total: 1,250
Design Speed: 25 MPH	

STATE	PROJECT NO.	PCN	SECTION NO.	SHEET NO.
ND	SU-3-982(043)	24443	1	1

CITY OF DEVILS LAKE, NORTH DAKOTA PLANS FOR FEDERAL AID PROJECT NUMBER SU-3-982(043) PCN 24443 RAMSEY COUNTY, NORTH DAKOTA STREET IMPROVEMENT DISTRICT 87-26 US Hwy 2 Frontage Roads Milling, Hot Mix Asphalt, Shared Use Path, ADA Curb Ramps

GOVERNING SPECIFICATIONS	Date Published and Adopted by the North Dakota Department of Transportation
Standard Specifications	7/1/2025
Supplemental Specifications	None

DESCRIPTION	NET MILES	GROSS MILES
US HWY 2 FRONTAGE RD - NORTH	1.387	1.387
US HWY 2 FRONTAGE RD - SOUTH	1.651	1.749
TOTAL	3.038	3.136

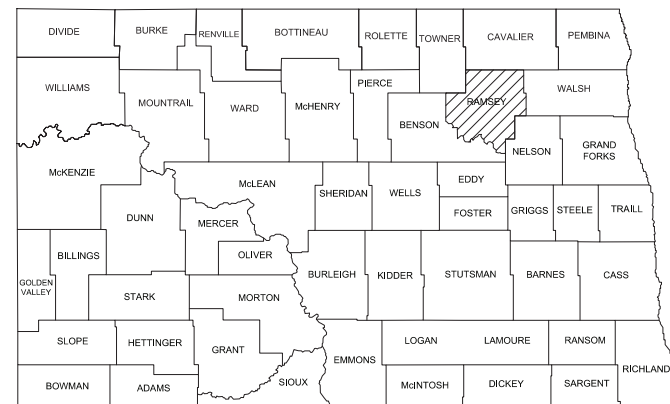
Begin US Hwy 2 Frontage Rd - North
Sta 0+00

Begin US Hwy 2 Frontage Rd - South
Sta 0+00

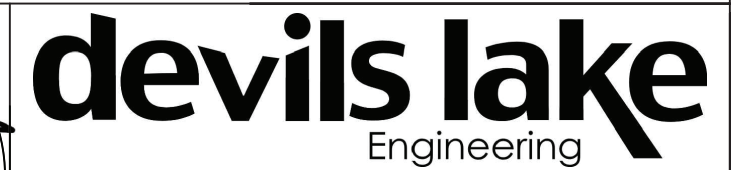
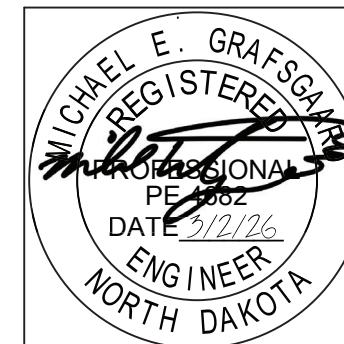


End US Hwy 2 Frontage Rd - North
Sta 73+22

End US Hwy 2 Frontage Rd - South
Sta 92+34



STATE OF NORTH DAKOTA
SHOWING COUNTIES



**CITY OF DEVILS LAKE
ENGINEERING DEPARTMENT**
Mike Grafsgaard - City Engineer
Devin Gathman - Assistant City Engineer
Helen Carlson - Engineering Admin

CITY COMMISSION
Jim Moe - President
Rob Hach - Eng. Commissioner
Jason Pierce
Joe Knowski
Lisa Uhlenkamp

423 6th St NE • PO BOX 1048 • Devils Lake, ND 58301 • www.dvln.com • (701) 662-7600 Ext. 2

Certificate Of Completion

Envelope Id: E02E9474-1B31-461E-867D-9CCF48D265D7

Status: Sent

Subject: Contract #38260168: Please DocuSign: SU-3-982(043); PCN 24443 CPM Agreement

Contract Number: 38260168

PCN: 24443

Source Envelope:

Document Pages: 12

Signatures: 1

Envelope Originator:

Certificate Pages: 4

Initials: 2

George Palo

AutoNav: Enabled

608 E Boulevard Ave

Envelopeld Stamping: Enabled

Bismarck, ND 58505

Time Zone: (UTC-06:00) Central Time (US & Canada)

ghpalo@nd.gov

IP Address: 165.234.92.124

Record Tracking

Status: Original

Holder: George Palo

Location: DocuSign

4/1/2026 10:27:37 AM

ghpalo@nd.gov

Security Appliance Status: Connected

Pool: StateLocal

Signer Events

Signature

Timestamp

Stacey Hanson

smhanson@nd.gov

SH

Sent: 4/1/2026 10:37:45 AM

Viewed: 4/1/2026 11:22:56 AM

Signed: 4/1/2026 11:27:33 AM

Assistant Local Government Engineer

Carahsoft OBO North Dakota Department of

Transportation CLOUD

Signature Adoption: Pre-selected Style

Using IP Address: 165.234.253.12

Security Level: Email, Account Authentication

(None), Authentication

Authentication Details

SMS Auth:

Transaction: b157c551-a847-444a-9fdd-d47c1807191f

Result: passed

Vendor ID: TeleSign

Type: SMSAuth

Performed: 4/1/2026 11:22:49 AM

Phone: +1 701-527-8879

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

Derek Pfeifer

ddpfeifer@nd.gov

Derek Pfeifer

Sent: 4/1/2026 11:27:35 AM

Viewed: 4/1/2026 12:43:02 PM

Signed: 4/1/2026 12:44:23 PM

Local Gov Eng

Security Level: Email, Account Authentication

(None), Authentication

Signature Adoption: Pre-selected Style

Using IP Address: 165.234.253.12

Authentication Details

SMS Auth:

Transaction: 01233134-f87e-43ed-b34d-23c5f16ca7ea

Result: passed

Vendor ID: TeleSign

Type: SMSAuth

Performed: 4/1/2026 12:42:57 PM

Phone: +1 701-471-5516

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

Signer Events	Signature	Timestamp
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Nicole Lagasse
nmlagasse@nd.gov
Assistant CFO

M

Sent: 4/1/2026 12:44:26 PM
Viewed: 4/1/2026 1:03:23 PM
Signed: 4/1/2026 1:04:54 PM

Carahsoft OBO North Dakota Department of
Transportation CLOUD
Security Level: Email, Account Authentication
(None), Authentication

Signature Adoption: Pre-selected Style
Using IP Address: 165.234.253.12

Authentication Details

SMS Auth:
Transaction: 827d021b-ffa0-40de-9c32-a0a12209eefd
Result: passed
Vendor ID: TeleSign
Type: SMSAuth
Performed: 4/1/2026 1:03:19 PM
Phone: +1 701-954-8712

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Devin Gathman
dgathman@dvInd.com
Security Level: Email, Account Authentication
(None)

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Security Level: Email, Account Authentication
(None)

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Security Level: Email, Account Authentication
(None)

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Security Level: Email, Account Authentication
(None)

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

George Palo
ghpalo@nd.gov
Security Level: Email, Account Authentication
(None), Authentication

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Clint Morgenstern
cdmorgenstern@nd.gov
Security Level: Email, Account Authentication
(None), Authentication

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Signer Events	Signature	Timestamp
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Chad Orn
corn@nd.gov
Security Level: Email, Account Authentication (None), Authentication
Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Stacey Hanson
smhanson@nd.gov
Security Level: Email, Account Authentication (None), Authentication
Electronic Record and Signature Disclosure:
Not Offered via DocuSign

In Person Signer Events	Signature	Timestamp
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Editor Delivery Events	Status	Timestamp
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George Palo
ghpalo@nd.gov
Carahsoft OBO North Dakota Department of Transportation
Security Level: Email, Account Authentication (None)
Electronic Record and Signature Disclosure:
Not Offered via DocuSign



Using IP Address:

Sent: 4/1/2026 10:27:53 AM
Completed: 4/1/2026 10:37:44 AM

Agent Delivery Events	Status	Timestamp
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Devin Gathman
dgathman@dvind.com
Security Level: Email, Account Authentication (None)
Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Sent: 4/1/2026 1:04:57 PM
Viewed: 4/1/2026 1:30:41 PM

Intermediary Delivery Events	Status	Timestamp
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Certified Delivery Events	Status	Timestamp
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Carbon Copy Events	Status	Timestamp
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Legal Admin
dotlegaladmin@nd.gov
Security Level: Email, Account Authentication (None)
Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Legal Admin
dotlegaladmin@nd.gov
Security Level: Email, Account Authentication (None)
Electronic Record and Signature Disclosure:
Not Offered via DocuSign

District Engineer
wdhanson@nd.gov
Security Level: Email, Account Authentication (None)
Electronic Record and Signature Disclosure:
Not Offered via DocuSign

Witness Events	Signature	Timestamp
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Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Envelope Sent	Hashed/Encrypted	4/1/2026 10:27:53 AM
Envelope Updated	Security Checked	4/1/2026 10:37:44 AM
Envelope Updated	Security Checked	4/1/2026 10:37:44 AM
Envelope Updated	Security Checked	4/1/2026 10:37:44 AM
Envelope Updated	Security Checked	4/1/2026 10:37:44 AM
Envelope Updated	Security Checked	4/1/2026 10:37:44 AM
Envelope Updated	Security Checked	4/1/2026 10:37:44 AM
Envelope Updated	Security Checked	4/1/2026 10:37:44 AM
Envelope Updated	Security Checked	4/1/2026 10:37:44 AM
Envelope Updated	Security Checked	4/1/2026 10:37:44 AM

Payment Events	Status	Timestamps
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Date: April 6, 2026

To: President Moe and City Commissioners

From: Michael Grafsgaard, City Engineer/Public Works Director

Re: Authorization to call for bids – 2026 Asphalt and Concrete Street Repair

Each year the City calls for bids from contractors to repair asphalt and concrete streets. The bidding process ensures the best price for this work.

The Engineering Department is requesting authorization to call for bids for the 2026 Asphalt and Concrete Street Repair project, with bids to be opened at the May 4, 2026 City Commission meeting.

MICHAEL GRAFSGAARD, CITY ENGINEER/PUBLIC WORKS DIRECTOR
DEVIN GATHMAN, ASSISTANT CITY ENGINEER
HELEN CARLSON, ENGINEERING ADMIN TECH



Date: April 6, 2026

To: President Moe and City Commissioners

From: Michael Grafsgaard, City Engineer/Public Works Director 

Re: Authorization to call for bids – 2026 Curb, Gutter & Sidewalk

Each year the City calls for bids from contractors to repair or replace curb, gutter, sidewalks and driveways. The bidding process ensures the best price for this work.

The Engineering Department is requesting authorization to call for bids for the 2026 Curb, Gutter and Sidewalk project, with bids to be opened at the May 4, 2026 City Commission meeting.

MICHAEL GRAFSGAARD, CITY ENGINEER/PUBLIC WORKS DIRECTOR
DEVIN GATHMAN, ASSISTANT CITY ENGINEER
HELEN CARLSON, ENGINEERING ADMIN TECH

Mike Grafsgaard – Public Works Director
Corey Erickson – Sanitation Supervisor
Wade Sharbono – Streets Supervisor
Joel Myhro – Utilities Supervisor

Date: April 1, 2026

To: President Moe and City Commissioners

From: Mike Grafsgaard, City Engineer/Public Works Director

Re: Authorization to Call for Bids

I hereby request authorization to call for two pickups for the Utilities Department. These are budgeted items for the year 2026.

Mike Grafsgaard – Public Works Director
Corey Erickson – Sanitation Supervisor
Wade Sharbono – Streets Supervisor
Joel Myhro – Utilities Supervisor

Date: April 1, 2026

To: President Moe and City Commissioners

From: Mike Grafsgaard, City Engineer/Public Works Director

Re: Temporary Salary Schedule

Attracting and keeping good part-time employees continues to be a challenge for the City. Our Temporary Classification and Salary Schedule was last updated three years ago. Since that time, the full-time salary schedule for the City has been adjusted three times (3% each in 2024 & 2025, 2% in 2026). Combined, the three full-time salary adjustments equate to just over 8% in that three year time period.

I reviewed the City temporary pay scale with Tanya Weiler, the City's Human Resources Consultant, and developed the proposed Temporary Employee Classification and Salary Schedule (see attached). The pay adjustments in the scale are similar (not exact due to some rounding) to the 8% increase as reflected in the full-time pay scale adjustment over the same three-year period. Changes to the driver's license requirements for Temporary II and Temporary III were also made. Temporary II and III employees need a valid Class D driver's license and Temporary III may require a CDL.

I recommend the City Commission adopt the Temporary Employee Classification and Salary Schedule as shown on the attached (current schedule is also attached for reference). Supervisors understand they must keep within their established budgets for temporary employees and if they pay more per hour, they will have less work hours available from temporary help.



Temporary Employee Classification and Salary Schedule

Effective April 7, 2026

The following is a basic summary of job descriptions and the salary schedule for temporary employees hired by the City of Devils Lake.

<u>Classification</u>	<u>Description</u>	<u>Salary Range</u>
Temporary I (age 16+)	Positions that are limited to work that can be performed due to age or physical limitations. Manual in nature, under direct supervision. Typically includes lawn mowing and trimming. Requires a valid Class D Driver's License.	\$13.00 - \$17.00
Temporary II (age 18+)	Positions perform tough physical labor in the heat and humidity. May be manual or technical in nature. Includes work within various public works departments performing a variety of tasks. Requires a valid Class D Driver's License.	\$17.00 - \$19.50
Temporary III (age 18+)	Positions may include physical labor and environmental conditions as in Temporary II. May include operation of equipment or be technical in nature. Includes shade tree, and various public works departments. Requires valid Class D Drivers License. May require Commercial Driver's License with proper endorsements and/or operation of specialized equipment (street sweeper, heavy equipment, bucket truck, etc.).	\$19.50 - \$23.00

Temporary personnel required to fill positions within the City of Devils Lake shall be classified and assigned a wage within the range specified, unless approved by the City Commission.

Generally, an employee with minimal experience will be hired at the bottom of the scale and may receive up to an additional compensation of \$1.00 per hour for every 300 hours of service to the City. Salary range is intended to provide flexibility to supervisors hiring positions, based on experience of personnel hired.



Temporary Employee Classification and Salary Schedule

Effective May 1, 2023

The following is a basic summary of job descriptions and the salary schedule for temporary employees hired by the City of Devils Lake.

<u>Classification</u>	<u>Description</u>	<u>Salary Range</u>
Temporary I (age 16+)	Positions that are limited to work that can be performed due to age or physical limitations. Manual in nature, under direct supervision. Typically includes lawn mowing and trimming. Requires a valid Class D Driver's License.	\$12.00 - \$16.00
Temporary II (age 18+)	Positions perform tough physical labor in the heat and humidity. May be manual or technical in nature. Includes work within various public works departments performing a variety of tasks. May require a Commercial Driver's License with proper endorsements.	\$16.00 - \$18.00
Temporary III (age 18+)	Positions may include physical labor and environmental conditions as in Temporary II. May include operation of light or heavy equipment the City utilizes. Includes shade tree, and various public works departments. Requires a valid Commercial Driver's License with proper endorsements.	\$18.00 - \$21.00

Temporary personnel required to fill positions within the City of Devils Lake shall be classified and assigned a wage within the range specified, unless approved by the City Commission.

Generally, an employee with minimal experience will be hired at the bottom of the scale and may receive up to an additional compensation of \$1.00 per hour for every 300 hours of service to the City. Salary range is intended to provide flexibility to supervisors hiring positions, based on experience of personnel hired.



Planning Commission

Date: March 26, 2026

To: President Moe and City Commission Members

From: Helen Carlson, Planning Commission Secretary *hc*

The Devils Lake Planning Commission took action at their March 26, 2026 meeting to recommend appointment of Logan Kraft as a member of the Planning Commission.

Logan will replace Larry Liere as a member and his term will expire June 30, 2027.

LETTER OF INTENT EXTENSION AGREEMENT

THIS AGREEMENT is made and entered into this _____ day of _____, _____, by and between the **City of Devils Lake**, North Dakota, (hereinafter, “the City”) and **Stride Development, PBC** (hereinafter, “the Developer”).

WITNESSETH:

WHEREAS, on or about September 2, 2025, the City and the Developer did enter into a Letter of Intent Regarding Potential Development of Downtown Parking Lot Located at 3rd St NE and 5th Ave NE (hereinafter, the “LOI”);

WHEREAS, the LOI was extended by both parties on December 17th , 2025 with a termination date of March 31, 2026

WHEREAS, the LOI does provide that both parties agree to negotiate exclusively with each other regarding the development of the subject property for a period of 120 days from the date of the LOI;

WHEREAS, the parties wish to extend the period of time of exclusivity beyond the March 31, 2026 date;

NOW, THEREFORE, based on the mutual covenants and conditions set forth herein, and the consideration which each party does acknowledge is sufficient, it is hereby agreed by and between the parties as follows:

1. The LOI period of exclusivity, in which both parties agree to negotiate exclusively with each other, shall be extended to June 30th, 2026.

IN WITNESS WHEREOF, the parties have set their hands and seals the day and year written below.

City of Devils Lake, ND

Stride Development, PBC

By: _____

Jim Moe

Its: Mayor

Date: _____

By: _____

Tyrone Grandstrand

Its: Founder and CEO

Date: _____

To: Devils Lake city, ND
Reference Number: CL-2023637

**NOTICE OF NEW NATIONAL OPIOID SETTLEMENT
AND UPCOMING ACTION NEEDED TO PARTICIPATE:
MONDAY, May 4, 2026, DEADLINE**

A new national opioid settlement has been reached with six regional distributors/dispenser defendants (Remnant Defendants Settlement): Associated Pharmacies, Inc. (and American Associated Pharmacies); J M Smith Corporation; Louisiana Wholesale Drug Company, Inc.; Morris and Dickson Co.; North Carolina Mutual Wholesale Drug Company, Inc.; and United Natural Foods, Inc. (including its subsidiaries SuperValu and Advantage Logistics) (Six Remnant Defendants).

This is the formal Notice required by the Remnant Defendants Settlement. You are receiving this Notice because your entity is entitled to participate (Eligible Entity). Please read this Notice and the attached *Settlement Overview* carefully. The *Settlement Overview* provides additional information concerning this new national opioid settlement.

Your entity may have participated in prior national opioid settlements. This Notice concerns the opportunity to participate in this **new** settlement with the Six Remnant Defendants. Your entity may participate in this new settlement even if it did not participate in a prior national settlement.

All Eligible Entities must “opt in” to participate in this new settlement. To do so, a person with authority must sign and return the *Combined Subdivision Participation and Release Form* that will be sent via DocuSign shortly. If an Eligible Entity is unable to return an executed *Combined Subdivision Participation and Release Form* using DocuSign, the signed *Combined Subdivision Participation and Release Form* may be submitted via the Rubris Platform Portal. Please utilize the link included in this Notice to upload your entity’s *Combined Subdivision Participation and Release Form* directly to the Rubris Platform Portal. DocuSign remains the preferred method of submission of the needed form.

The deadline to return the *Combined Subdivision Participation and Release Form* is Monday, May 4, 2026.

Questions about this Notice or the process for receiving and submitting the required *Combined Subdivision Participation and Release Form* may be directed to your attorney or the Notice and Claims Administrator at opioidsparticipation@rubris.com.

Please review the list of individuals on this email and contact the Notice and Claims Administrator at opioidsparticipation@rubris.com if someone else at your entity should receive communications about this Settlement.



If your entity is represented by an attorney with respect to opioid claims and they are not copied on this message, please immediately contact them concerning this Notice.

Thank you,
National Opioids Notice and Claims Administrator for the Remnant Defendants
Settlement

The Notice and Claims Administrator is retained to provide the Settlement Notice required by the Settlement Agreement referenced above and to manage the collection of Subdivision Settlement Participation Forms.



National Opioids Settlements: Six Remnant Defendants
Notice and Claims Administrator
opioidsparticipation@rubris.com

To: Devils Lake city, ND
Reference Number: CL-2023637

***THIS SETTLEMENT OVERVIEW CONTAINS IMPORTANT INFORMATION ABOUT
THE SIX REMNANT DEFENDANTS NATIONAL OPIOID SETTLEMENT***

SIX REMNANT DEFENDANTS SETTLEMENT OVERVIEW

A new national opioid settlement has been reached with six regional distributors/dispenser defendants (Remnant Defendants Settlement): Associated Pharmacies, Inc (and American Associated Pharmacies); J M Smith Corporation; Louisiana Wholesale Drug Company, Inc.; Morris and Dickson Co.; North Carolina Mutual Wholesale Drug Company, Inc.; and United Natural Foods, Inc. (including its subsidiaries SuperValu and Advantage Logistics) (Six Remnant Defendants). There is one settlement agreement covering the combined settlement with the Six Remnant Defendants.

If effectuated, the proposed Remnant Defendants Settlement will result in the the Six Remnant Defendants paying a combined \$97,625,000.00 in cash for purposes of abating the opioid epidemic. An Eligible Entity's participation in the Remnant Defendants Settlement, the Settlement will result in a one-time settlement payment to each Eligible Entity. The Settlement funds must be used for the *Core Strategies and Approved Uses* set forth in Exhibit D of the Remnant Defendant Settlement Agreement.

The Remnant Defendants Settlement does not include State Attorneys General or any amount allocated to a State. Rather, this Settlement will be distributed only and directly to any Eligible Entity that participates by signing and returning the *Combined Subdivision Participation and Release Form* by the deadline.

The allocation to participating entities will be calculated using the national Denver model but removing from the equation any amount that the Denver model would allocate to a State Attorney General or a State allocation. Specifically, the interstate allocation formula will be used to calculate what amount should go to all the subdivisions in each state and then apply the intrastate allocation as between all subdivisions who are either a litigating subdivision or a non-litigating subdivision with a population of 30,000 or more. Using that methodology, a national pro-rata percentage was created. That allocation percentage of participation is reflected in Exhibit E of the Remnant Defendant Settlement Agreement.



Eligible Entities must decide whether to participate by **Monday, May 4, 2026.**

WHO IS RUBRIS INC. AND WHAT IS THE NOTICE AND CLAIMS ADMINISTRATOR?

The Settlement provides that a Notice and Claims Administrator will provide notice and manage the collection of participation forms. Rubris, Inc. is the Notice and Claims Administrator for this new Settlement and was also retained for the prior national opioid settlements.

WHY IS YOUR ENTITY RECEIVING THIS NOTICE?

Your entity is eligible to participate in this Settlement. This Notice is also sent directly to counsel for each Eligible Entity if the Notice and Claims Administrator has their information. *If you are represented by an attorney with respect to opioid claims, please contact them.*

WHERE CAN YOU FIND MORE INFORMATION?

Detailed information about the Settlement may be found at:

<https://nationalopioidsettlement.com>

You are encouraged to review the Settlement Agreement terms and discuss the terms and benefits with your counsel. Each Eligible Entity will need to decide whether to participate in the proposed Settlement, and entities are encouraged to work through this process before the Monday, May 4, 2026, deadline.

HOW DO YOU PARTICIPATE IN THE SETTLEMENT?

The Settlement requires that each Eligible Entity take affirmative steps to “opt in” to the Settlement. You will receive the *Combined Subdivision Participation and Release Form* via DocuSign along with instructions from the Implementation Administrator. In order to participate in this Settlement, a person with authority must sign and return the required *Combined Subdivision Participation and Release Form*. DocuSign remains the preferred method of submission of the needed form.

The participation rate will be used to determine whether participation for each *Remnant Defendant* is sufficient to move forward. If the Settlement moves forward, your release will become effective as to that *Remnant Defendant*. If the settlement as to any *Remnant Defendant* does not move forward, the release as to that *Remnant Defendant* will not become effective.

Please add the following email addresses to your “safe” list so emails do not go to spam / junk folders: dse_na3@docusign.net and opioidsparticipation@rubris.com. Please monitor your email for the Participation Form and instructions.



All required documentation must be signed and returned on or before Monday, May 4, 2026. Upon effectuation of the Remnant Defendants Settlement, each Eligible Entity will be provided with a link to a portal where you will enter contact and payment information to receive settlement funds.





New National Opioids Settlement: Six Remnant Defendants
Notice and Claims Administrator
opioidsparticipation@rubris.com

To: Devils Lake city, ND
Reference Number: CL-2023637

**THIS PACKAGE CONTAINS DOCUMENTATION TO PARTICIPATE IN THE NEW
NATIONAL OPIOIDS SIX REMNANT DEFENDANTS SETTLEMENT. YOU MUST TAKE
ACTION IN ORDER TO PARTICIPATE.**

Deadline: Monday, May 4, 2026

A new proposed national opioids settlement ("*Six Remnant Defendants Settlement*") has been reached with six regional distributors/dispenser defendants: Associated Pharmacies, Inc. (and American Associated Pharmacies); J M Smith Corporation; Louisiana Wholesale Drug Company, Inc.; Morris and Dickson Co.; North Carolina Mutual Wholesale Drug Company, Inc.; and United Natural Foods, Inc. (including its subsidiaries SuperValu and Advantage Logistics) (each individually, a "*Remnant Defendant*," and, collectively, the "*Six Remnant Defendants*"). This package is a follow-up communication to the *Notice of National Opioids Settlement* recently sent electronically.

You are receiving this package, which includes a *Combined Subdivision Participation and Release Form*, because your entity is eligible to participate.

This electronic envelope contains:

- A *Combined Subdivision Participation and Release Form* for the *Six Remnant Defendants Settlement* that your entity is eligible to join, including a release of any claims.

The *Combined Subdivision Participation and Release Form* must be executed, without alteration, and submitted on or before Monday, May 4, 2026, for your entity to be included in the initial participation calculations and payment eligibility under the *Six Remnant Defendants Settlement*.

The MDL Plaintiffs' Executive Committee recommends that subdivisions agree to the settlement. If a subdivision elects to participate in the *Six Remnant Defendants Settlement* by executing the *Combined Subdivision Participation and Release Form*, the subdivision elects to participate in the settlement as to all *Six Remnant Defendants*. A subdivision cannot elect to participate in the settlement as to fewer than all *Six Remnant Defendants*. Based upon *Combined Subdivision Participation and Release Forms* received on or before Monday, May 4, 2026, the participation rate will be used by each *Remnant Defendant* to



individually determine whether participation is sufficient to move forward. If the settlement moves forward, your release will become effective as to all *Remnant Defendants* that determine to move forward. If a *Remnant Defendant* determines not to move forward, your release as to that *Remnant Defendant* will not become effective.

You are encouraged to discuss the terms and benefits of the *Six Remnant Defendants Settlement* with your counsel. Information and documents regarding the *Six Remnant Defendants Settlement*, can be found on the national settlement website at <https://nationalopioidsettlement.com/>. This website will be supplemented if additional documents are created.

How to return signed forms:

There are three methods for returning the executed *Combined Subdivision Participation and Release Form* to the Notice and Claims Administrator:

- (1) *Electronic Signature via DocuSign*: Executing the *Combined Subdivision Participation and Release Form* electronically through DocuSign will return the signed form to the Notice and Claims Administrator and associate your form with your entity's records. Electronic signature is the most efficient method for returning the *Combined Subdivision Participation and Release Form*, allowing for more timely participation and the potential to meet higher settlement payment thresholds, and is therefore strongly encouraged.
- (2) *Manual Signature returned via Rubris Platform Portal*: If your entity is unable to return an executed *Combined Subdivision Participation and Release Form* using DocuSign, the signed *Combined Subdivision Participation and Release Form* may be submitted via the Rubris Platform Portal. Please utilize the link within the New National Opioid Settlement Notice email in order to upload your entity's *Combined Subdivision Participation and Release Form* directly to the Rubris Platform Portal.
- (3) *Manual Signature returned via electronic mail*: If your entity is unable to return an executed *Combined Subdivision Participation and Release Form* using DocuSign, the signed *Combined Subdivision Participation and Release Form* may be returned via electronic mail to opioidsparticipation@rubris.com. Please include the name, state, and reference ID of your entity in the body of the email and use the subject line *Combined Subdivision Participation and Release Form – [Entity Name, Entity State] – [Reference ID]*.

Detailed instructions on how to sign and return the *Combined Subdivision Participation and Release Form*, including changing the authorized signer, can be found at National Opioid Settlement Website. You may also contact opioidsparticipation@rubris.com.



The sign-on period ends on Monday, May 4, 2026.

If you have any questions about executing the *Combined Subdivision Participation and Release Form*, please contact your counsel or the Notice and Claims Administrator at opioidsparticipation@rubris.com.

Thank you,
Notice and Claims Administrator

The Notice and Claims Administrator is retained to provide the settlement notice required by the settlement agreement referenced above and to manage the collection of settlement participation forms from the settlement.

EXHIBIT G

**Six (6) Remnant Defendants’
Combined Subdivision Participation and Release Form
 (“Combined Participation Form”)**

Governmental Entity: Devils Lake city	State: ND
Authorized Official:	
Address 1:	
Address 2:	
City, State, Zip:	
Phone:	
Email:	

The governmental entity identified above (“Governmental Entity”), in order to obtain and in consideration for the benefits provided to the Governmental Entity pursuant to the six (6) Remnant Defendants’ Settlement Agreement (“RDSA”), dated February 3, 2026, and described further in Paragraph 1, and acting through the undersigned authorized official, hereby elects to participate in the RDSA, release all Released Claims against all Released Entities, and agrees as follows:

1. The Governmental Entity hereby elects to participate in the RDSA as a Participating Subdivision with each of the following six (6) Remnant Defendants that are parties to the RDSA: (1) Associated Pharmacies, Inc. (and American Associated Pharmacies), (2) J M Smith Corporation, (3) Morris and Dickson Co., L.L.C., (4) Louisiana Wholesale Drug Company, Inc., (5) North Carolina Mutual Wholesale Drug Company, Inc., and (6) United Natural Foods, Inc. (and SuperValu).
2. The Governmental Entity is aware of and has reviewed the RDSA, understands that all capitalized terms not defined in this Combined Participation Form have the meanings defined in the RDSA, and agrees that by executing this Combined Participation Form, the Governmental Entity elects to participate in the RDSA and become a Participating Subdivision as provided in the RDSAs.
3. The Governmental Entity shall promptly, and in any event no later than 14 days after the Reference Date and prior to the filing of the Consent Judgment, dismiss with prejudice any Released Claims that it has filed against any Released Entity in the RDSA. With respect to any Released Claims pending in *In Re National Prescription Opiate Litigation*, MDL No. 2804, the Governmental Entity authorizes the Plaintiffs’ Executive Committee to execute and file on behalf of the Governmental Entity a Stipulation of Dismissal with Prejudice for each of six (6) Remnant Defendants listed in Paragraph 1 above substantially in the form found at <https://nationalopioidsettlement.com/additional-settlements/>.
4. The Governmental Entity agrees to the terms of each of the RDSA pertaining to Participating



Subdivisions as defined therein.

5. By agreeing to the terms of the RDSA settlements and becoming a Releasor, the Governmental Entity is entitled to the benefits provided therein, including, if applicable, monetary payments beginning after the Effective Date.
6. The Governmental Entity agrees to use any monies it receives through the RDSA solely for the purposes provided therein.
7. The Governmental Entity submits to the jurisdiction of the MDL Court and agrees to follow the process for resolving any disputes described in the RDSA.
8. The Governmental Entity has the right to enforce the RDSA as provided therein.
9. The Governmental Entity, as a Participating Subdivision, hereby becomes a Releasor for all purposes of the RDSA, including without limitation all provisions related to release of any claims, and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in his or her official capacity whether elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Releasor, provides for a release to the fullest extent of its authority. As a Releasor, the Governmental Entity hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Released Claims against any Released Entity in the RDSA in any forum whatsoever. The release provided for in the RDSA is intended by the Parties to be broad and shall be interpreted so as to give the Released Entities in the RDSA the broadest possible bar against any liability relating in any way to Released Claims and extend to the full extent of the power of the Governmental Entity to release claims. The RDSA shall be a complete bar to any Released Claim against the Released Entities.
10. The Governmental Entity hereby takes on all rights and obligations of a Participating Subdivision as set forth in the RDSA.
11. In connection with the releases provided in the RDSA, each Governmental Entity expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

General Release; extent. A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release that, if known by him or her would have materially affected his or her settlement with the debtor or released party.



A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims in the RDSA, but each Governmental Entity hereby expressly waives and fully, finally, and forever settles, releases and discharges, upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Governmental Entities' decision to participate in the RDSA.

12. The Governmental Entity understands and acknowledges that nothing herein is intended to modify in any way the terms of any of the RDSA, to which Governmental Entity hereby agrees. To the extent this Combined Participation Form is interpreted differently from the RDSA in any respect, the RDSA controls.

I have all necessary power and authorization to execute this Combined Participation Form on behalf of the Governmental Entity.

Signature: _____

Name: _____

Title: _____

Date: _____



FUND BALANCE REPORT - FEBRUARY 2026

FUND	NAME	BALANCE	REVENUES	TRAN. IN	EXPENSES	TRAN. OUT	BALANCE	NET
1000	GENERAL	3,328,972	1,549,596	0	1,482,309	0	3,396,260	67,287
	TOTAL GENERAL FUND	3,328,972	1,549,596	0	1,482,309	0	3,396,260	67,287
2001	HIGHWAY DISTRIBUTION	504,579	77,188	0	55,875	0	525,891	21,312
2003	CITY SHARE SPECIAL ASSESSMENT	(361)	0	0	0	0	(361)	0
2006	EMERGENCY	72,957	0	0	0	0	72,957	0
2008	CEMETERY	113,518	50,729	0	19,286	0	144,961	31,443
2010	TEMPORARY EMPLOYEES FUND	0	0	0	0	0	0	0
2012	EQUIPMENT RESERVE	3,134,424	92,371	0	0	0	3,226,796	92,371
2021	SPECIAL ASSESSMENT CITY PROPERTY	0	357	0	0	0	357	357
2030	PENALTY & INTEREST SPECIAL ASSMT	3,966	357	0	0	0	4,324	357
2033	INFRASTRUCTURE	1,048,090	295,586	0	9,250	0	1,334,426	286,336
2034	ECONOMIC DEVELOPMENT	73,574	62,645	0	1,200	0	135,019	61,445
2042	ASSET FORFEITURE BUY FUND	2,756	0	0	0	0	2,756	0
2043	ND DOT POLICE GRANTS	2,848	4,185	0	1,698	0	5,335	2,487
2044	OPIOID SETTLEMENT	1,277	0	0	0	0	1,277	0
2045	MUNICIPAL INFRASTRUCTURE	2,114,963	0	0	0	0	2,114,963	0
2046	BACK THE BLUE	2,617	0	0	0	0	2,617	0
2047	FLEX TRANSPORTATION	135,640	6,622	0	0	0	142,262	6,622
2048	SHADE TREE	0	17,607	0	35	0	17,572	17,572
	TOTAL SPECIAL REVENUE FUNDS	7,210,848	607,648	0	87,345	0	7,731,151	520,303
4019	FLOOD PROTECTION 1-96	(1,877,199)	0	0	0	0	(1,877,199)	0
4100	PUB. BUILDING RESERVE	532,933	0	0	0	0	532,933	0
4101	POLICE DEPT RELOCATION & CITY HALL	(13,291)	0	0	7,639	0	(20,930)	(7,639)
4105	PARK DISTRICT PROJECT	(630,952)	23,810	0	0	0	(607,143)	23,810
4315	WM 28-23 & 29-23	(1,583,590)	0	0	0	0	(1,583,590)	0
4533	17th ST SE, 16th ST SE PROJECT	(1,013,864)	0	0	0	0	(1,013,864)	0
4535	HWY 20 RESURFACE 7 STRIP	(217,107)	0	0	23,565	0	(240,672)	(23,565)
4536	St IMPR 81-25 - 14th & 14th	(179,864)	0	0	0	0	(179,864)	0
4540	ST IMPR 85-25	(441,331)	0	0	0	0	(441,331)	0
	TOTAL CAPITAL PROJECT FUNDS	(5,424,265)	23,810	0	31,204	0	(5,431,660)	(7,395)
5001	SPECIAL ASSESSMENT DEFICIENCY	49,652	0	0	0	0	49,652	0
5005	NON-BONDED DEBT SERVICE	539,844	12,663	0	0	0	552,507	12,663
5101	SEWER SEPARATION #1	3,896	0	0	0	0	3,896	0
5476	SALES TAX REV BONDS 2010	162,789	49,758	0	12,000	0	200,547	37,758
5484	SALES TAX REV BONDS 2017	182,058	31,322	0	0	0	213,380	31,322
5485	REF IMPR BOND 2017	54,246	622	0	0	0	54,868	622
5486	DEF IMPR WARRANT 2019	133,176	333	0	0	0	133,509	333
5488	SALES TAX REV BOND 2019	156,542	22,373	0	0	0	178,915	22,373
5489	REF IMP BOND 2020A	489,219	1,086	0	0	0	490,305	1,086
5492	REF IMP BONDS OF 2021A	1,316,960	322,889	0	0	0	1,639,849	322,889
5493	REF IMP BONDS OF 2022A	398,870	2,493	0	0	0	401,363	2,493
	TOTAL DEBT SERVICE FUNDS	3,487,251	443,539	0	12,000	0	3,918,790	431,539
6001	WATER	658,510	214,165	0	105,367	0	767,307	108,797
6002	SEWER	680,409	224,270	0	117,464	0	787,215	106,806
6003	SANITATION	921,159	403,832	0	212,327	0	1,112,664	191,505
6006	WATER SOURCE REPLACEMENT	3,590,363	0	0	0	0	3,590,363	0
	TOTAL ENTERPRISE FUNDS	5,850,440	842,267	0	435,158	0	6,257,549	407,109

8002	LIBRARY	99,737	140,079	0	46,766	0	193,050	93,313
8006	PARKING AUTHORITY	50,494	412	0	4,277	0	46,629	(3,865)
8008	CITY BEAUTIFICATION	31,819	0	0	219	0	31,600	(219)
8009	DL HISTORICAL PRESERVATION	5,290	0	0	0	0	5,290	0
8011	SELF INSURANCE	745,351	165,386	0	95,188	0	815,549	70,198
8012	SAAF GRANT	0	0	0	0	0	0	0
8015	AIRPORT HANGER	98,373	2,000	0	0	0	100,373	2,000
	TOTAL TRUST & AGENCY FUNDS	1,003,437	307,877	0	146,451	0	1,192,490	161,426
9000	DEVILS LAKE REGIONAL AIRPORT	1,083,387	351,487	0	111,567	0	1,323,307	239,920
9001	AIRPORT EQUIPMENT RESERVE	436,845	0	0	0	0	436,845	0
9002	AIRPORT INFRASTRUCTURE	43,121	6,382	0	0	0	49,503	6,382
9029-9048	DL REGIONAL AIRPORT - GRANTS	(490,619)	43,023		101,692	0	(549,288)	(58,669)
	TOTAL COMPONENT UNIT FUND	1,072,734	400,892	0	213,259	0	1,260,368	187,633
9200	JOBS DEVELOPMENT AUTHORITY	32,597	16,575	0	0	0	49,172	16,575
9201	JDA - GROWTH FUND	616,232	53,514	0	108,447	0	561,299	(54,933)
9202	JDA - HIF HOUSING PROJECT	(442,568)	0	0	317,574	0	(760,143)	(317,574)
	TOTAL COMPONENT UNIT FUND	206,261	70,089	0	426,022	0	(149,671)	(355,932)
	GRAND TOTALS	16,735,679	4,245,719	0	2,833,747	0	18,175,277	1,411,972

CITY OF DEVILS LAKE
 COMBINED CASH INVESTMENT
 FEBRUARY 28, 2026

COMBINED CASH ACCOUNTS

9999-000-11105	XPRESS DEPOSIT ACCOUNT	39,889.78
9999-000-11320	BREMER BK CHK #1000488	463,737.73
9999-000-11330	BREMER BANK - JDA	3,385.30
9999-000-11340	BRAVERA BANK - OPERATING	10,418,154.89
9999-000-11360	BRAVERA BANK - DL JDA	403,308.03
9999-000-11900	CASH CLEARING - UTILITIES	(15,300.98)
9999-000-11902	CASH CLEARING - AR	(1,423.71)
9999-000-11990	CASH MAN. ALLOC.-SEIZED ASSETS	(46,091.56)
9999-000-12040	ACCTS. REC. (SPEC/OTHER)	(2,207.00)
	TOTAL COMBINED CASH	11,263,452.48
9999-000-11000	CASH ALLOCATED TO OTHER FUNDS	(11,263,452.48)
	TOTAL UNALLOCATED CASH	<u>.00</u>

CASH ALLOCATION RECONCILIATION

1000	ALLOCATION TO GENERAL FUND	2,100,539.33
2001	ALLOCATION TO HIGHWAY DIST.	538,679.68
2003	ALLOCATION TO CITY SHARE SPEC. ASSESSMENTS	(360.81)
2006	ALLOCATION TO EMERGENCY	72,957.01
2008	ALLOCATION TO CEMETERY	149,013.99
2010	ALLOCATION TO TEMP. EMPLOYEES FUND	169.09
2012	ALLOCATION TO EQUIPMENT RESERVE FUND	1,042,086.64
2030	ALLOCATION TO PEN & INT ON SPEC ASSESSMENTS	4,323.92
2033	ALLOCATION TO INFRASTRUCTURE	1,334,426.16
2034	ALLOCATION TO ECONOMIC DEV.	135,018.58
2042	ALLOCATION TO ASSET FORFEITURE BUY FUND	2,756.35
2043	ALLOCATION TO ND DOT POLICE GRANTS	5,334.98
2044	ALLOCATION TO OPIOID SETTLEMENT	1,277.01
2045	ALLOCATION TO MUNICIPAL INFRASTRUCTURE	2,114,962.94
2046	ALLOCATION TO BACK THE BLUE	2,616.78
2047	ALLOCATION TO FLEX TRANSPORTATION	142,261.82
2048	ALLOCATION TO SHADE TREE	17,571.62
4019	ALLOCATION TO FLOOD PROTECTION DIST. 01-96	(1,877,199.39)
4100	ALLOCATION TO PUBLIC BUILDINGS RESERVE FUND	532,933.27
4101	ALLOCATION TO CITY HALL & POLICE DEPT RELOCA	(20,929.55)
4105	ALLOCATION TO PARK DISTRICT PROJECT - LOAN	(607,142.92)
4315	ALLOCATION TO WM 28-23 & 29-23	(1,583,563.88)
4533	ALLOCATION TO 17TH ST SE, 16TH ST SE	(1,013,889.67)
4535	ALLOCATION TO HIGHWAY 20 S RESURFACE & STRIP	(240,672.01)
4536	ALLOCATION TO ST IMP 81-25 - 14TH & 14TH	(179,864.43)
4540	ALLOCATION TO ST IMP 85-25	(441,331.46)
5001	ALLOCATION TO SPECIAL ASSMT. DEFICIENCY	49,651.75
5005	ALLOCATION TO NON-BONDED DEBT SERVICE	552,506.76
5101	ALLOCATION TO SEWER SEPARATION NO. 1	3,895.97
5476	ALLOCATION TO SALES TAX REVENUE BONDS 2010	200,546.71
5484	ALLOCATION TO SALES TAX REVENUE BOND 2017	213,380.10
5485	ALLOCATION TO REF IMPR BOND SERIES 2017	54,867.94
5486	ALLOCATION TO DEFINITIVE IMPR WARRANT 2019	133,508.81
5488	ALLOCATION TO SALES TAX REVENUE BOND 2019	178,915.18
5489	ALLOCATION TO REF IMP BOND 2020A	490,305.43

CITY OF DEVILS LAKE
 COMBINED CASH INVESTMENT
 FEBRUARY 28, 2026

5492	ALLOCATION TO FUND 5492	1,639,848.99
5493	ALLOCATION TO REF IMP BOND 2022A	401,362.84
6001	ALLOCATION TO WATER FUND	696,838.11
6002	ALLOCATION TO SEWER FUND	898,844.53
6003	ALLOCATION TO SANITATION FUND	889,828.20
6006	ALLOCATION TO WATER SOURCE REPLACEMENT	1,388,388.61
8002	ALLOCATION TO LIBRARY	198,122.25
8006	ALLOCATION TO PARKING AUTHORITY	50,906.55
8008	ALLOCATION TO CITY BEAUTIFICATION	31,599.78
8009	ALLOCATION TO DL HIST PRESERVATION FUND	5,289.79
8011	ALLOCATION TO SELF INSURANCE	14,228.68
8015	ALLOCATION TO AIRPORT HANGAR	99,472.89
9000	ALLOCATION TO DEVILS LAKE REGIONAL AIRPORT	1,292,935.86
9001	ALLOCATION TO AIRPORT EQUIPMENT RESERVE	436,845.18
9002	ALLOCATION TO AIRPORT INFRASTRUCTURE	49,503.29
9038	ALLOCATION TO AIG 38	(285,335.19)
9039	ALLOCATION TO FUND 9039	7,617.96
9040	ALLOCATION TO FUND 9040	(38,930.68)
9041	ALLOCATION TO AIG 41	(30,379.56)
9042	ALLOCATION TO ADDENDUM	69,588.51
9043	ALLOCATION TO CARES GRANT	(270,870.80)
9044	ALLOCATION TO FUND 9044	(389,014.18)
9045	ALLOCATION TO FUND 9045	197,879.61
9046	ALLOCATION TO FUND 9046	56,358.25
9047	ALLOCATION TO FUND 9047	(34,296.74)
9048	ALLOCATION TO FUND 9048	(39,978.00)
9200	ALLOCATION TO JOBS DEVELOPMENT AUTHORITY	49,172.41
9201	ALLOCATION TO LAKE REGION GROWTH FUND	564,808.06
9202	ALLOCATION TO ND HIF HOUSING PROJECT	(760,142.61)
9500	ALLOCATION TO LAKE RGN NARCOTICS TASK FORCE	(36,593.81)
	TOTAL ALLOCATIONS TO OTHER FUNDS	11,263,452.48
	ALLOCATION FROM COMBINED CASH FUND - 9999-000-11000	(11,263,452.48)
	ZERO PROOF IF ALLOCATIONS BALANCE	<u><u>.00</u></u>

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

GENERAL FUND

ASSETS

1000-000-11000	CASH IN COMBINED FUND	2,100,539.33	
1000-000-11100	CASH ON HAND	522.35	
1000-000-11320	BREMER BK CHK #1000488	1,499,288.08	
1000-000-12040	ACCTS. REC. (SPEC/OTHER)	455.00	
1000-000-12045	LOAN RECEIVABLE	9,193.58	
1000-000-12090	UB AR CLEARING ACCOUNT	5,396.90	
1000-000-12110	UB ACCOUNTS RECEIVABLE	16,175.66	
	TOTAL ASSETS		3,631,570.90

LIABILITIES AND EQUITY

LIABILITIES

1000-000-21210	ACCOUNTS PAYABLE	141,909.62	
1000-000-22200	WAGES PAYABLE	(20.42)	
1000-000-22210	FEDERAL WITHHOLDING TAXES PAYA	36,021.62	
1000-000-22220	STATE W/H TAXES PAYABLE	(10,135.20)	
1000-000-22290	MEDICARE PAYABLE	6,029.00	
1000-000-22300	ND PERS	77,296.92	
1000-000-22310	FICA PAYABLE	23,740.49	
1000-000-22320	DEFERRED COMP.	(20,617.94)	
1000-000-22321	ROTH RETIREMENT CONTRIBUTIONS	19,938.00	
1000-000-22370	MED. & DEP. CARE FLEX PAY.	(19,324.98)	
1000-000-22390	UNUM INS. PAYABLE	(3,847.67)	
1000-000-22410	USABLE(ACCIDENT/CANCER/LIFE) I	(869.33)	
1000-000-22430	GARNISHMENTS	(329.64)	
1000-000-22440	HEALTH PREMIUMS PAYABLE	(14,914.31)	
1000-000-22460	DUES FOR FATERNAL ORDER OF POL	435.10	
	TOTAL LIABILITIES		235,311.26

FUND EQUITY

1000-000-30000	FUND BALANCE	3,328,972.25	
	REVENUE OVER EXPENDITURES - YTD	67,287.39	
	TOTAL FUND EQUITY		3,396,259.64
	TOTAL LIABILITIES AND EQUITY		3,631,570.90

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>TAXES</u>						
1000-000-31100	GENERAL PROPERTY TAXES	622,739.13	665,655.55	1,844,027.00	1,178,371.45	36.1
1000-000-31410	SALES AND USE TAX (1.5%)	185,875.36	397,705.30	1,961,582.00	1,563,876.70	20.3
	TOTAL TAXES	808,614.49	1,063,360.85	3,805,609.00	2,742,248.15	27.9
<u>LICENSES & PERMITS</u>						
1000-000-32110	BEER & LIQUOR LICENSES	50.00	150.00	46,000.00	45,850.00	.3
1000-000-32210	ANIMAL LICENSE & IMPOUND	.00	817.00	2,000.00	1,183.00	40.9
1000-000-32230	BUILDING PERMITS	.00	207.70	16,500.00	16,292.30	1.3
1000-000-32240	BUILDING PERMITS - EXTRA-TERR.	.00	.00	4,000.00	4,000.00	.0
1000-000-32260	GAMES OF CHANCE PERMITS	165.00	305.00	2,000.00	1,695.00	15.3
1000-000-32290	MISCELLANEOUS PERMITS	.00	.00	2,000.00	2,000.00	.0
	TOTAL LICENSES & PERMITS	215.00	1,479.70	72,500.00	71,020.30	2.0
<u>INTERGOVT. REVENUE</u>						
1000-000-33520	STATE CIGARETTE TAX	.00	.00	15,000.00	15,000.00	.0
1000-000-33550	STATE GAMING TAX	.00	.00	5,000.00	5,000.00	.0
1000-000-33620	COUNTY TELECOMMUNICATION	.00	.00	29,088.00	29,088.00	.0
1000-000-33630	STATE AID DISTRIBUTION	45,953.90	94,807.89	524,300.00	429,492.11	18.1
1000-000-33810	COUNTY-20% ROAD & BRIDGE	.00	.00	13,000.00	13,000.00	.0
	TOTAL INTERGOVT. REVENUE	45,953.90	94,807.89	586,388.00	491,580.11	16.2
<u>CHARGES & SERVICES</u>						
1000-000-34120	GAS INSPECTION FEES	40.00	40.00	850.00	810.00	4.7
1000-000-34310	STREET MAINT., IMPOUND	.00	.00	25,000.00	25,000.00	.0
1000-000-34360	CREDIT CARD CONVENIENCE FEE	393.00	804.00	5,000.00	4,196.00	16.1
1000-000-34370	STREET LIGHT UTILITY	11,277.48	22,571.10	140,000.00	117,428.90	16.1
1000-000-34380	MOSQUITO CONTROL	4,978.93	9,965.69	60,000.00	50,034.31	16.6
1000-000-34610	CABLE TV FRANCHISE - MIDCONTIN	2,511.29	5,041.56	35,000.00	29,958.44	14.4
1000-000-34620	CABLE TV FRANCHISE - NDTC	1,693.10	3,382.40	19,500.00	16,117.60	17.4
	TOTAL CHARGES & SERVICES	20,893.80	41,804.75	285,350.00	243,545.25	14.7
<u>FINES & FORFEITS</u>						
1000-000-35110	MUNICIPAL JUDGE FINES	5,738.59	12,850.40	125,000.00	112,149.60	10.3
1000-000-35120	POLICE - PARKING TICKETS	2,610.00	6,753.00	8,000.00	1,247.00	84.4
1000-000-35130	DOMESTIC VIOLENCE CASES	370.00	849.15	2,000.00	1,150.85	42.5
1000-000-35140	MUNICIPAL JUDGE - COSTS	2,358.12	7,155.83	20,000.00	12,844.17	35.8
	TOTAL FINES & FORFEITS	11,076.71	27,608.38	155,000.00	127,391.62	17.8

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISC. REVENUES</u>					
1000-000-36070 DONATIONS	.00	.00	1,500.00	1,500.00	.0
1000-000-36100 INTEREST EARNINGS	50,897.35	79,493.03	470,000.00	390,506.97	16.9
1000-000-36120 POLICE FEES	1,100.00	1,543.00	3,600.00	2,057.00	42.9
1000-000-36200 RENTAL/LEASE EQUIP. OR LAND	100.00	400.00	10,000.00	9,600.00	4.0
1000-000-36250 DLPSD POLICE OFFICER REIMB.	.00	47,500.00	95,000.00	47,500.00	50.0
1000-000-36400 SALE OF ASSETS	.00	.00	1,000.00	1,000.00	.0
1000-000-36820 HOUSING AUTH. CONTRIBUTION	.00	.00	15,000.00	15,000.00	.0
1000-000-36900 MISCELLANEOUS REVENUE	130.00	1,060.21	50,000.00	48,939.79	2.1
1000-000-36950 LOAN REPAYMENTS - PRINCIPAL	.00	.00	80,849.00	80,849.00	.0
1000-000-36960 LOAN REPAYMENTS - INTEREST	643.37	1,286.74	37,193.00	35,906.26	3.5
TOTAL MISC. REVENUES	52,870.72	131,282.98	764,142.00	632,859.02	17.2
<u>TRANSFERS IN</u>					
1000-700-39110 AUDITING ADMIN. FEES	.00	.00	6,800.00	6,800.00	.0
1000-700-39120 EQUIPMENT RESERVE	.00	.00	65,000.00	65,000.00	.0
1000-700-39880 PROJECT ADMINISTRATION	.00	.00	105,000.00	105,000.00	.0
1000-700-39890 PROJECT LEGAL	.00	.00	105,000.00	105,000.00	.0
1000-700-39900 PROJECT ENGINEERING	.00	.00	210,000.00	210,000.00	.0
1000-700-39920 20% ENTERPRISE TRANSFER	.00	.00	1,100,118.00	1,100,118.00	.0
1000-700-39980 INTERDEPARTMENT REVENUE	.00	.00	388,477.00	388,477.00	.0
TOTAL TRANSFERS IN	.00	.00	1,980,395.00	1,980,395.00	.0
<u>SOURCE 31</u>					
1000-900-31400 LODGING TAX (2%)	6,065.84	13,008.07	137,662.00	124,653.93	9.5
1000-900-31420 RESTAURANT/LODGING TAX (1%)	30,181.81	61,271.36	399,782.00	338,510.64	15.3
1000-900-31430 PARK DISTRICT SALES TAX (.25%)	33,925.36	74,340.02	333,816.00	259,475.98	22.3
1000-900-31440 STATE AID DISTRIBUTION (.30%)	19,694.53	40,631.95	224,700.00	184,068.05	18.1
TOTAL SOURCE 31	89,867.54	189,251.40	1,095,960.00	906,708.60	17.3
TOTAL FUND REVENUE	1,029,492.16	1,549,595.95	8,745,344.00	7,195,748.05	17.7

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
1000-000-41500	CONTRACT LABOR EXPENSE	3,535.00	7,070.00	60,000.00	52,930.00 11.8
1000-000-41600	CONTRACT LABOR/HR MGR	1,250.00	3,750.00	15,000.00	11,250.00 25.0
1000-000-42400	WORKERS COMP. EXPENSE	.00	.00	12,000.00	12,000.00 .0
1000-000-43110	AUDIT FEES	.00	15,750.00	42,500.00	26,750.00 37.1
1000-000-43130	ELECTIONS	.00	.00	3,000.00	3,000.00 .0
1000-000-43200	VICTIM/WITNESS FEES	.00	.00	100.00	100.00 .0
1000-000-43210	FIRE AND TORNADO	.00	.00	5,000.00	5,000.00 .0
1000-000-43220	LIAB/EQ/VEH INSURANCE	.00	387.00	100,000.00	99,613.00 .4
1000-000-43250	CREDIT CARD EXPENSE	1,143.56	2,231.69	15,000.00	12,768.31 14.9
1000-000-43320	COMPUTER EQUIPMENT	.00	.00	46,100.00	46,100.00 .0
1000-000-43330	MAINT./LEASE ON EQ./SOFTWARE	2,000.70	10,186.18	40,000.00	29,813.82 25.5
1000-000-43600	PUBLISHING/PRINTING/ADVERTISIN	5,203.78	7,048.97	18,000.00	10,951.03 39.2
1000-000-43910	STREET LIGHTING ELECTRICITY	13,091.11	13,537.64	135,000.00	121,462.36 10.0
1000-000-43990	MOSQUITO CONTROL EXPENSE	.00	.00	60,000.00	60,000.00 .0
1000-000-44900	MISCELLANEOUS EXPENSE	15,244.23	15,244.23	15,000.00	(244.23) 101.6
1000-000-44940	MAYORS CMTE. HANDICAPPED EXPEN	.00	.00	26,312.00	26,312.00 .0
1000-000-55160	RSVP FINANCIAL SUPPORT	.00	.00	6,000.00	6,000.00 .0
1000-000-55170	LR HERITAGE CENTER FINANCIAL S	.00	10,832.75	43,331.00	32,498.25 25.0
1000-000-56200	LAW ENF CTR RENT	4,999.57	4,999.57	62,000.00	57,000.43 8.1
1000-000-56210	LAW ENF CTR FINANCIAL SUPPORT	.00	119,985.00	502,940.00	382,955.00 23.9
1000-000-56220	LAW ENF CTR BOARD	5,818.68	5,818.68	116,100.00	110,281.32 5.0
1000-000-57300	SERVICE CHARGES	1,937.13	4,769.68	5,000.00	230.32 95.4
1000-000-58310	SIGNALS & STR. LIGHTING EXP.	368.70	737.40	20,000.00	19,262.60 3.7
	TOTAL NON-DEPARTMENTAL	54,592.46	222,348.79	1,348,383.00	1,126,034.21 16.5
<u>CITY COMMISSION</u>					
1000-110-41100	PERMANENT SALARIES	4,394.58	8,754.67	57,077.00	48,322.33 15.3
1000-110-42200	FICA EXPENSE	272.48	542.80	3,539.00	2,996.20 15.3
1000-110-42350	MEDICARE	63.70	126.91	828.00	701.09 15.3
1000-110-43400	EDUCATION & TRAINING	.00	.00	2,000.00	2,000.00 .0
1000-110-43420	OUT OF STATE TRAVEL	.00	.00	2,000.00	2,000.00 .0
1000-110-43560	TELEPHONE	.00	.00	300.00	300.00 .0
1000-110-43710	LEAGUE OF CITIES	.00	.00	5,000.00	5,000.00 .0
	TOTAL CITY COMMISSION	4,730.76	9,424.38	70,744.00	61,319.62 13.3

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>MUNICIPAL JUDGE</u>					
1000-120-41100	PERMANENT SALARIES	9,299.88	17,374.20	118,687.00	101,312.80 14.6
1000-120-41300	OVERTIME SALARIES	.00	.00	500.00	500.00 .0
1000-120-41500	CONTRACT LABOR EXPENSE	.00	165.00	.00	(165.00) .0
1000-120-42100	HEALTH INS. PREMIUMS (BCBS)	.00	.00	24,250.00	24,250.00 .0
1000-120-42200	FICA EXPENSE	576.58	1,077.18	7,359.00	6,281.82 14.6
1000-120-42250	CITY SHARE NDPERS	464.82	809.93	.00	(809.93) .0
1000-120-42300	CITY SHARE DEFERRED COMP.	.00	.00	5,528.00	5,528.00 .0
1000-120-42350	MEDICARE	134.86	251.95	1,721.00	1,469.05 14.6
1000-120-43120	LEGAL FEES	100.00	3,100.00	5,000.00	1,900.00 62.0
1000-120-43400	EDUCATION & TRAINING	.00	.00	1,500.00	1,500.00 .0
1000-120-43560	TELEPHONE	22.12	44.24	1,000.00	955.76 4.4
1000-120-44100	OFFICE SUP. & POSTAGE	1,249.67	1,249.67	3,000.00	1,750.33 41.7
1000-120-44200	OPERATION & MAINT. EXPENSE	.00	.00	600.00	600.00 .0
	TOTAL MUNICIPAL JUDGE	11,847.93	24,072.17	169,145.00	145,072.83 14.2
<u>AUDITING DEPARTMENT</u>					
1000-141-41100	PERMANENT SALARIES	25,228.72	50,132.57	332,772.00	282,639.43 15.1
1000-141-41110	ADDITIVE TO SALARY	.00	.00	1,800.00	1,800.00 .0
1000-141-42100	HEALTH INS. PREMIUMS (BCBS)	8,713.61	17,427.22	104,565.00	87,137.78 16.7
1000-141-42200	FICA EXPENSE	1,470.80	2,929.09	20,632.00	17,702.91 14.2
1000-141-42250	CITY SHARE NDPERS	2,017.66	4,011.78	26,645.00	22,633.22 15.1
1000-141-42300	CITY SHARE DEFERRED COMP.	522.88	1,036.59	6,866.00	5,829.41 15.1
1000-141-42350	MEDICARE	343.98	685.04	4,825.00	4,139.96 14.2
1000-141-43400	EDUCATION & TRAINING	92.95	117.95	3,000.00	2,882.05 3.9
1000-141-43420	OUT OF STATE TRAVEL	.00	.00	2,000.00	2,000.00 .0
1000-141-43560	TELEPHONE	.00	.00	300.00	300.00 .0
1000-141-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	800.00	800.00 .0
1000-141-44100	OFFICE SUP. & POSTAGE	60.51	60.51	750.00	689.49 8.1
1000-141-44200	OPERATION & MAINT. EXPENSE	.00	.00	400.00	400.00 .0
1000-141-44260	EQUIPMENT MAINTENANCE	.00	.00	500.00	500.00 .0
1000-141-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	1,000.00	1,000.00 .0
	TOTAL AUDITING DEPARTMENT	38,451.11	76,400.75	506,855.00	430,454.25 15.1
<u>CITY ATTORNEY</u>					
1000-143-41100	PERMANENT SALARIES	9,166.67	18,333.34	110,000.00	91,666.66 16.7
1000-143-44100	OFFICE SUP. & POSTAGE	.00	50.00	300.00	250.00 16.7
	TOTAL CITY ATTORNEY	9,166.67	18,383.34	110,300.00	91,916.66 16.7

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ASSESSING DEPARTMENT</u>					
1000-144-41100	12,981.92	25,723.05	170,454.00	144,730.95	15.1
1000-144-42100	3,400.45	6,800.90	39,940.00	33,139.10	17.0
1000-144-42200	771.62	1,532.57	10,568.00	9,035.43	14.5
1000-144-42250	1,307.28	2,590.30	17,165.00	14,574.70	15.1
1000-144-42350	180.44	358.40	2,472.00	2,113.60	14.5
1000-144-43330	3,098.00	5,475.54	16,725.00	11,249.46	32.7
1000-144-43400	1,047.80	1,712.80	6,000.00	4,287.20	28.6
1000-144-43560	.00	.00	300.00	300.00	.0
1000-144-43600	12.04	12.04	2,625.00	2,612.96	.5
1000-144-44200	30.00	30.00	1,000.00	970.00	3.0
1000-144-44900	.00	.00	1,000.00	1,000.00	.0
1000-144-56500	.00	.00	1,000.00	1,000.00	.0
TOTAL ASSESSING DEPARTMENT	22,829.55	44,235.60	269,249.00	225,013.40	16.4
<u>ENGINEERING DEPARTMENT</u>					
1000-146-41100	26,948.21	53,430.06	353,838.00	300,407.94	15.1
1000-146-41110	.00	.00	1,800.00	1,800.00	.0
1000-146-42100	4,570.50	9,141.00	54,850.00	45,709.00	16.7
1000-146-42200	1,649.36	3,269.72	21,938.00	18,668.28	14.9
1000-146-42250	2,126.20	4,215.60	27,916.00	23,700.40	15.1
1000-146-42300	587.50	1,164.83	7,716.00	6,551.17	15.1
1000-146-42350	385.74	764.70	5,131.00	4,366.30	14.9
1000-146-43400	337.13	337.13	2,200.00	1,862.87	15.3
1000-146-43560	46.55	93.10	1,000.00	906.90	9.3
1000-146-44200	318.99	318.99	6,000.00	5,681.01	5.3
1000-146-56500	.00	.00	4,500.00	4,500.00	.0
TOTAL ENGINEERING DEPARTMENT	36,970.18	72,735.13	486,889.00	414,153.87	14.9
<u>CITY HALL</u>					
1000-161-41500	652.45	1,304.90	8,000.00	6,695.10	16.3
1000-161-43510	963.80	963.80	10,000.00	9,036.20	9.6
1000-161-43560	437.50	879.43	7,000.00	6,120.57	12.6
1000-161-43570	381.61	697.67	3,000.00	2,302.33	23.3
1000-161-44100	2,301.15	2,775.36	4,250.00	1,474.64	65.3
1000-161-44200	45.96	57.94	5,000.00	4,942.06	1.2
1000-161-44210	421.57	946.23	6,500.00	5,553.77	14.6
1000-161-44900	.00	.00	500.00	500.00	.0
TOTAL CITY HALL	5,204.04	7,625.33	44,250.00	36,624.67	17.2

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE DEPARTMENT</u>					
1000-210-41100	132,141.51	264,621.82	1,714,000.00	1,449,378.18	15.4
1000-210-41110	.00	.00	1,200.00	1,200.00	.0
1000-210-41300	4,231.02	4,314.79	20,000.00	15,685.21	21.6
1000-210-42100	38,361.34	76,085.18	481,435.00	405,349.82	15.8
1000-210-42110	413.00	563.00	8,000.00	7,437.00	7.0
1000-210-42200	8,460.55	16,442.83	106,268.00	89,825.17	15.5
1000-210-42250	12,816.00	25,113.78	172,086.00	146,972.22	14.6
1000-210-42350	1,978.66	3,845.45	24,853.00	21,007.55	15.5
1000-210-43320	.00	7,641.58	10,000.00	2,358.42	76.4
1000-210-43330	440.88	10,262.88	64,500.00	54,237.12	15.9
1000-210-43380	200.68	200.68	2,000.00	1,799.32	10.0
1000-210-43400	.00	.00	25,000.00	25,000.00	.0
1000-210-43410	511.48	780.48	10,000.00	9,219.52	7.8
1000-210-43430	.00	40.00	750.00	710.00	5.3
1000-210-43560	48.91	1,349.05	18,000.00	16,650.95	7.5
1000-210-43600	.00	.00	3,500.00	3,500.00	.0
1000-210-43700	.00	150.00	1,700.00	1,550.00	8.8
1000-210-44100	515.95	714.28	8,000.00	7,285.72	8.9
1000-210-44170	.00	.00	1,200.00	1,200.00	.0
1000-210-44220	413.24	1,133.24	23,000.00	21,866.76	4.9
1000-210-44240	3,173.96	3,578.96	42,000.00	38,421.04	8.5
1000-210-44260	1,959.27	2,214.27	35,000.00	32,785.73	6.3
1000-210-44280	1,451.14	1,469.12	10,000.00	8,530.88	14.7
1000-210-44580	1,261.20	3,560.70	6,000.00	2,439.30	59.4
1000-210-44900	162.40	1,218.40	6,000.00	4,781.60	20.3
1000-210-56500	14,474.70	110,883.50	111,000.00	116.50	99.9
TOTAL POLICE DEPARTMENT	223,015.89	536,183.99	2,905,492.00	2,369,308.01	18.5

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT</u>					
1000-220-41100 PERMANENT SALARIES	39,684.97	80,412.92	515,202.00	434,789.08	15.6
1000-220-41110 ADDITIVE TO SALARY	.00	.00	1,800.00	1,800.00	.0
1000-220-41200 TEMP./PART TIME SALARIES	.00	5,554.00	5,000.00	(554.00)	111.1
1000-220-41300 OVERTIME SALARIES	1,873.69	2,525.44	20,000.00	17,474.56	12.6
1000-220-42100 HEALTH INS. PREMIUMS (BCBS)	14,295.94	28,591.88	147,265.00	118,673.12	19.4
1000-220-42110 HEALTH & WELLNESS	.00	.00	2,000.00	2,000.00	.0
1000-220-42200 FICA EXPENSE	2,467.68	5,273.60	32,253.00	26,979.40	16.4
1000-220-42250 CITY SHARE NDPERS	3,831.70	7,598.69	51,726.00	44,127.31	14.7
1000-220-42350 MEDICARE	577.12	1,233.37	7,543.00	6,309.63	16.4
1000-220-43320 COMPUTER EQUIPMENT	.00	.00	1,500.00	1,500.00	.0
1000-220-43330 MAINT./LEASE ON EQ./SOFTWARE	126.57	16,097.11	21,100.00	5,002.89	76.3
1000-220-43400 EDUCATION & TRAINING	128.00	128.00	23,250.00	23,122.00	.6
1000-220-43510 ELECTRICITY	785.71	785.71	14,000.00	13,214.29	5.6
1000-220-43560 TELEPHONE	316.39	938.26	8,100.00	7,161.74	11.6
1000-220-43570 HEAT	1,294.26	2,250.33	4,000.00	1,749.67	56.3
1000-220-43600 PUBLISHING/PRINTING/ADVERTISIN	.00	.00	500.00	500.00	.0
1000-220-43700 MEMBERSHIPS & DUES	.00	.00	1,750.00	1,750.00	.0
1000-220-44030 TRAINING TOWER EXPENSE	82.25	226.28	2,500.00	2,273.72	9.1
1000-220-44100 OFFICE SUP. & POSTAGE	385.26	385.26	600.00	214.74	64.2
1000-220-44170 DRUG & ALCOHOL TESTING EXP.	.00	.00	550.00	550.00	.0
1000-220-44210 JANITORIAL SUPPLIES EXPENSE	.00	218.76	2,000.00	1,781.24	10.9
1000-220-44220 CLOTHING & UNIFORMS	.00	.00	2,500.00	2,500.00	.0
1000-220-44240 GAS, OIL, GREASE, ETC.	629.05	629.05	6,500.00	5,870.95	9.7
1000-220-44260 EQUIPMENT MAINTENANCE	3,625.61	3,685.58	18,000.00	14,314.42	20.5
1000-220-44280 TOOLS & EQUIP. EXPENSE	.00	.00	8,000.00	8,000.00	.0
1000-220-44300 BUILDING MAINT. EXPENSE	992.71	1,405.55	10,000.00	8,594.45	14.1
1000-220-44900 MISCELLANEOUS EXPENSE	.00	159.00	2,000.00	1,841.00	8.0
1000-220-44910 VOLUNTEER CLOTHING EXPENSE	.00	.00	5,000.00	5,000.00	.0
1000-220-44920 VOLUNTEER SERVICES	.00	.00	12,300.00	12,300.00	.0
1000-220-56450 SAFETY EQUIPMENT	86.91	86.91	2,500.00	2,413.09	3.5
1000-220-56500 EQUIPMENT (\$500 OR OVER)	.00	.00	5,000.00	5,000.00	.0
1000-220-58340 GRANT MATCHING FUNDS	942.25	942.25	.00	(942.25)	.0
TOTAL FIRE DEPARTMENT	72,126.07	159,127.95	934,439.00	775,311.05	17.0
<u>PUBLIC BUILDINGS</u>					
1000-222-43210 FIRE AND TORNADO	.00	.00	2,000.00	2,000.00	.0
1000-222-44200 OPERATION & MAINT. EXPENSE	.00	.00	400.00	400.00	.0
1000-222-44320 MEMORIAL DAY CARE MAINT.	.00	.00	5,000.00	5,000.00	.0
TOTAL PUBLIC BUILDINGS	.00	.00	7,400.00	7,400.00	.0

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADVERTISING</u>					
1000-225-43720	CITY COMMISSION PROMOTION	.00	2,488.82	5,000.00	2,511.18 49.8
1000-225-43730	FIREWORK DISPLAY	.00	.00	23,500.00	23,500.00 .0
1000-225-43780	RODEO SPONSORSHIP	.00	.00	5,000.00	5,000.00 .0
1000-225-44900	MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00 .0
	TOTAL ADVERTISING	.00	2,488.82	34,000.00	31,511.18 7.3
<u>WEED CONTROL</u>					
1000-231-43400	EDUCATION & TRAINING	.00	.00	500.00	500.00 .0
1000-231-43510	ELECTRICITY	54.46	54.46	500.00	445.54 10.9
1000-231-43570	HEAT	201.39	359.75	1,000.00	640.25 36.0
1000-231-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	350.00	350.00 .0
1000-231-44230	CHEMICAL SUPPLIES EXPENSE	.00	.00	3,000.00	3,000.00 .0
1000-231-44240	GAS, OIL, GREASE, ETC.	.00	.00	1,000.00	1,000.00 .0
1000-231-44260	EQUIPMENT MAINTENANCE	.00	.00	3,500.00	3,500.00 .0
1000-231-44280	TOOLS & EQUIP. EXPENSE	.00	.00	750.00	750.00 .0
1000-231-44900	MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00 .0
1000-231-56450	SAFETY EQUIPMENT	.00	.00	750.00	750.00 .0
	TOTAL WEED CONTROL	255.85	414.21	11,850.00	11,435.79 3.5
<u>PLANNING</u>					
1000-284-41500	CONTRACT LABOR EXPENSE	.00	.00	5,000.00	5,000.00 .0
1000-284-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	64.00	250.00	186.00 25.6
1000-284-44100	OFFICE SUP. & POSTAGE	40.00	40.00	50.00	10.00 80.0
1000-284-44900	MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00 .0
1000-284-55020	MAPPING EXPENSE	.00	.00	5,000.00	5,000.00 .0
1000-284-55090	RENAISSANCE ZONE PROJECT	.00	.00	500.00	500.00 .0
	TOTAL PLANNING	40.00	104.00	11,300.00	11,196.00 .9
<u>SHADE TREE</u>					
1000-287-44100	OFFICE SUP. & POSTAGE	25.00	25.00	.00 (	25.00) .0
1000-287-44900	MISCELLANEOUS EXPENSE	79.22	79.22	.00 (	79.22) .0
	TOTAL SHADE TREE	104.22	104.22	.00 (	104.22) .0

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREET DEPARTMENT</u>					
1000-310-41100 PERMANENT SALARIES	30,478.75	60,473.81	400,026.00	339,552.19	15.1
1000-310-41200 TEMP./PART TIME SALARIES	.00	.00	10,000.00	10,000.00	.0
1000-310-41300 OVERTIME SALARIES	3,347.24	6,512.15	5,000.00	(1,512.15)	130.2
1000-310-42100 HEALTH INS. PREMIUMS (BCBS)	12,722.00	25,444.00	152,665.00	127,221.00	16.7
1000-310-42200 FICA EXPENSE	1,962.11	3,892.16	25,112.00	21,219.84	15.5
1000-310-42250 CITY SHARE NDPERS	1,723.10	3,420.39	40,283.00	36,862.61	8.5
1000-310-42300 CITY SHARE DEFERRED COMP.	1,346.12	2,669.35	.00	(2,669.35)	.0
1000-310-42350 MEDICARE	458.88	910.26	5,873.00	4,962.74	15.5
1000-310-43320 COMPUTER EQUIPMENT	.00	.00	1,500.00	1,500.00	.0
1000-310-43400 EDUCATION & TRAINING	.00	.00	700.00	700.00	.0
1000-310-43510 ELECTRICITY	223.59	473.82	3,100.00	2,626.18	15.3
1000-310-43560 TELEPHONE	195.31	390.62	2,500.00	2,109.38	15.6
1000-310-43570 HEAT	566.46	1,126.05	3,700.00	2,573.95	30.4
1000-310-43600 PUBLISHING/PRINTING/ADVERTISIN	264.82	422.42	3,000.00	2,577.58	14.1
1000-310-44100 OFFICE SUP. & POSTAGE	.00	.00	350.00	350.00	.0
1000-310-44170 DRUG & ALCOHOL TESTING EXP.	.00	.00	750.00	750.00	.0
1000-310-44210 JANITORIAL SUPPLIES EXPENSE	.00	.00	400.00	400.00	.0
1000-310-44220 CLOTHING & UNIFORMS	1,017.77	1,017.77	2,800.00	1,782.23	36.4
1000-310-44240 GAS, OIL, GREASE, ETC.	8,702.08	8,702.08	55,000.00	46,297.92	15.8
1000-310-44280 TOOLS & EQUIP. EXPENSE	1,122.64	1,380.59	7,500.00	6,119.41	18.4
1000-310-44281 SHOP SUPPLIES	.00	.00	3,000.00	3,000.00	.0
1000-310-44300 BUILDING MAINT. EXPENSE	46.35	2,498.01	6,000.00	3,501.99	41.6
1000-310-44900 MISCELLANEOUS EXPENSE	.00	75.00	1,500.00	1,425.00	5.0
1000-310-56290 LEASE/PERMIT PAYMENT	.00	.00	6,000.00	6,000.00	.0
1000-310-56380 DOWNTOWN FLOWERS MAINTENANCE	.00	.00	500.00	500.00	.0
1000-310-56450 SAFETY EQUIPMENT	.00	.00	2,000.00	2,000.00	.0
1000-310-56500 EQUIPMENT (\$500 OR OVER)	.00	.00	5,000.00	5,000.00	.0
TOTAL STREET DEPARTMENT	64,177.22	119,408.48	744,259.00	624,850.52	16.0
<u>TRANSFERS IN/OUT</u>					
1000-700-56310 EQUIPMENT RESERVE	.00	.00	31,500.00	31,500.00	.0
1000-700-58900 TRANSFERS OUT	.00	.00	34,848.00	34,848.00	.0
TOTAL TRANSFERS IN/OUT	.00	.00	66,348.00	66,348.00	.0
<u>DEPARTMENT 900</u>					
1000-900-58100 STATE AID DISTRIBUTION (.30%)	19,694.53	40,631.95	224,700.00	184,068.05	18.1
1000-900-58805 PARK DISTRICT SALES TAX (.25%)	33,925.36	74,340.02	333,816.00	259,475.98	22.3
1000-900-58810 LODGING TAX (2%)	6,065.84	13,008.07	137,662.00	124,653.93	9.5
1000-900-58840 RESTAURANT/LODGING TAX (1%)	30,181.81	61,271.36	399,782.00	338,510.64	15.3
TOTAL DEPARTMENT 900	89,867.54	189,251.40	1,095,960.00	906,708.60	17.3

CITY OF DEVILS LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
TOTAL FUND EXPENDITURES	633,379.49	1,482,308.56	8,816,863.00	7,334,554.44	16.8
NET REVENUE OVER EXPENDITURES	396,112.67	67,287.39	(71,519.00)	(138,806.39)	94.1

CITY OF DEVILS LAKE
 BALANCE SHEET
 FEBRUARY 28, 2026

HIGHWAY DIST.

ASSETS

2001-000-11000	CASH IN COMBINED FUND	538,679.68	
2001-000-12040	ACCTS. REC. (SPEC/OTHER)	(315.00)	
	TOTAL ASSETS		<u>538,364.68</u>

LIABILITIES AND EQUITY

LIABILITIES

2001-000-21210	ACCOUNTS PAYABLE	12,473.17	
	TOTAL LIABILITIES		12,473.17

FUND EQUITY

2001-000-30000	FUND BALANCE	504,579.15	
	REVENUE OVER EXPENDITURES - YTD	21,312.36	
	TOTAL FUND EQUITY		<u>525,891.51</u>
	TOTAL LIABILITIES AND EQUITY		<u>538,364.68</u>

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

HIGHWAY DIST.

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVT. REVENUE</u>					
2001-000-33530 STATE HIGHWAY TAX DIST.	34,887.70	77,187.82	414,000.00	336,812.18	18.6
TOTAL INTERGOVT. REVENUE	34,887.70	77,187.82	414,000.00	336,812.18	18.6
<u>CHARGES & SERVICES</u>					
2001-000-34320 STREET OPENINGS (OUTSIDE)	.00	.00	3,000.00	3,000.00	.0
2001-000-34321 STREET OPENINGS (INTERNAL)	.00	.00	25,000.00	25,000.00	.0
TOTAL CHARGES & SERVICES	.00	.00	28,000.00	28,000.00	.0
<u>TRANSFERS IN</u>					
2001-700-39120 EQUIPMENT RESERVE	.00	.00	335,000.00	335,000.00	.0
TOTAL TRANSFERS IN	.00	.00	335,000.00	335,000.00	.0
TOTAL FUND REVENUE	34,887.70	77,187.82	777,000.00	699,812.18	9.9

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

HIGHWAY DIST.

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
<u>NON-DEPARTMENTAL</u>						
2001-000-43090	PRE-PROJECT INVESTIGATION	.00	.00	2,000.00	2,000.00	.0
2001-000-43810	SNOW REMOVAL EXPENSE	6,326.24	21,186.37	40,000.00	18,813.63	53.0
2001-000-43820	SALT & SAND EXPENSE	4,657.95	4,657.95	26,000.00	21,342.05	17.9
2001-000-43830	GRAVEL EXPENSE	.00	.00	5,000.00	5,000.00	.0
2001-000-43920	SIGNING & PAINTING EXPENSE	.00	.00	20,000.00	20,000.00	.0
2001-000-43930	STREET REPAIR EXPENSE	.00	.00	40,000.00	40,000.00	.0
2001-000-43940	STREET OPENING EXPENSE	.00	.00	50,000.00	50,000.00	.0
2001-000-44260	EQUIPMENT MAINTENANCE	7,331.79	30,031.14	85,000.00	54,968.86	35.3
2001-000-56290	LEASE/PERMIT PAYMENT	.00	.00	6,500.00	6,500.00	.0
2001-000-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	335,000.00	335,000.00	.0
2001-000-58420	PERIMETER ROAD MAINT.	.00	.00	8,500.00	8,500.00	.0
2001-000-58430	HIGHWAY 2 CLEANUP	.00	.00	13,500.00	13,500.00	.0
2001-000-58431	DT CLEANUP	.00	.00	4,500.00	4,500.00	.0
	TOTAL NON-DEPARTMENTAL	18,315.98	55,875.46	636,000.00	580,124.54	8.8
<u>TRANSFERS IN/OUT</u>						
2001-700-56310	EQUIPMENT RESERVE	.00	.00	141,000.00	141,000.00	.0
	TOTAL TRANSFERS IN/OUT	.00	.00	141,000.00	141,000.00	.0
	TOTAL FUND EXPENDITURES	18,315.98	55,875.46	777,000.00	721,124.54	7.2
	NET REVENUE OVER EXPENDITURES	16,571.72	21,312.36	.00	(21,312.36)	.0

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

CITY SHARE SPEC. ASSESSMENTS

ASSETS

2003-000-11000	CASH IN COMBINED FUND	(	<u>360.81</u>)
	TOTAL ASSETS		<u>(360.81)</u>

LIABILITIES AND EQUITY

FUND EQUITY

2003-000-30000	FUND BALANCE	(	<u>360.81</u>)
	TOTAL FUND EQUITY		<u>(360.81)</u>
	TOTAL LIABILITIES AND EQUITY		<u>(360.81)</u>

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

CITY SHARE SPEC. ASSESSMENTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
2003-000-31100 GENERAL PROPERTY TAXES	.00	.00	100.00	100.00	.0
TOTAL TAXES	.00	.00	100.00	100.00	.0
TOTAL FUND REVENUE	.00	.00	100.00	100.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	100.00	100.00	.0

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

EMERGENCY

ASSETS

2006-000-11000	CASH IN COMBINED FUND	72,957.01	
	TOTAL ASSETS		72,957.01

LIABILITIES AND EQUITY

FUND EQUITY

2006-000-30000	FUND BALANCE	72,957.01	
	TOTAL FUND EQUITY		72,957.01
	TOTAL LIABILITIES AND EQUITY		72,957.01

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

CEMETERY

ASSETS

2008-000-11000	CASH IN COMBINED FUND	149,013.99	
	TOTAL ASSETS		<u>149,013.99</u>

LIABILITIES AND EQUITY

LIABILITIES

2008-000-21210	ACCOUNTS PAYABLE	228.46	
2008-000-22210	FEDERAL WITHHOLDING TAXES PAYA	1,682.94	
2008-000-22220	STATE W/H TAXES PAYABLE	32.00	
2008-000-22290	MEDICARE PAYABLE	42.73	
2008-000-22310	FICA PAYABLE	182.78	
2008-000-22320	DEFERRED COMP.	(1,659.36)	
2008-000-22390	UNUM INS. PAYABLE	3,492.19	
2008-000-22440	HEALTH PREMIUMS PAYABLE	51.31	
	TOTAL LIABILITIES		4,053.05

FUND EQUITY

2008-000-30000	FUND BALANCE	113,517.70	
	REVENUE OVER EXPENDITURES - YTD	31,443.24	
	TOTAL FUND EQUITY		<u>144,960.94</u>
	TOTAL LIABILITIES AND EQUITY		<u>149,013.99</u>

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

CEMETERY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
2008-000-31100 GENERAL PROPERTY TAXES	40,999.50	43,704.45	115,230.00	71,525.55	37.9
TOTAL TAXES	40,999.50	43,704.45	115,230.00	71,525.55	37.9
<u>CHARGES & SERVICES</u>					
2008-000-34900 MISCELLANEOUS SERVICES	.00	.00	1,000.00	1,000.00	.0
2008-000-34920 NON-RESIDENTIAL MAINT. FEE	400.00	400.00	7,000.00	6,600.00	5.7
2008-000-34940 SALE OF CEMETERY LOTS	2,000.00	2,650.00	13,000.00	10,350.00	20.4
2008-000-34970 OPENING & CLOSING	2,750.00	3,975.00	28,000.00	24,025.00	14.2
TOTAL CHARGES & SERVICES	5,150.00	7,025.00	49,000.00	41,975.00	14.3
<u>TRANSFERS IN</u>					
2008-700-39980 INTERDEPARTMENT REVENUE	.00	.00	5,000.00	5,000.00	.0
TOTAL TRANSFERS IN	.00	.00	5,000.00	5,000.00	.0
TOTAL FUND REVENUE	46,149.50	50,729.45	169,230.00	118,500.55	30.0

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

CEMETERY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
2008-000-41100	PERMANENT SALARIES	5,503.92	10,912.52	71,550.00	60,637.48 15.3
2008-000-41300	OVERTIME SALARIES	498.80	705.20	3,000.00	2,294.80 23.5
2008-000-42100	HEALTH INS. PREMIUMS (BCBS)	2,020.50	4,041.00	24,250.00	20,209.00 16.7
2008-000-42200	FICA EXPENSE	359.32	695.47	4,622.00	3,926.53 15.1
2008-000-42300	CITY SHARE DEFERRED COMP.	554.24	1,098.88	7,205.00	6,106.12 15.3
2008-000-42350	MEDICARE	84.03	162.64	1,081.00	918.36 15.1
2008-000-42400	WORKERS COMP. EXPENSE	.00	.00	500.00	500.00 .0
2008-000-43210	FIRE AND TORNADO	.00	.00	300.00	300.00 .0
2008-000-43320	COMPUTER EQUIPMENT	.00	.00	1,000.00	1,000.00 .0
2008-000-43400	EDUCATION & TRAINING	.00	100.00	.00	(100.00) .0
2008-000-43510	ELECTRICITY	293.76	293.76	2,500.00	2,206.24 11.8
2008-000-43560	TELEPHONE	57.82	115.64	800.00	684.36 14.5
2008-000-43570	HEAT	179.68	318.49	1,250.00	931.51 25.5
2008-000-43600	PUBLISHING/PRINTING/ADVERTISIN	.00	.00	200.00	200.00 .0
2008-000-44100	OFFICE SUP. & POSTAGE	20.00	20.00	50.00	30.00 40.0
2008-000-44170	DRUG & ALCOHOL TESTING EXP.	.00	.00	120.00	120.00 .0
2008-000-44210	JANITORIAL SUPPLIES EXPENSE	.00	.00	300.00	300.00 .0
2008-000-44220	CLOTHING & UNIFORMS	.00	.00	600.00	600.00 .0
2008-000-44240	GAS, OIL, GREASE, ETC.	184.73	184.73	13,000.00	12,815.27 1.4
2008-000-44260	EQUIPMENT MAINTENANCE	457.92	457.92	7,500.00	7,042.08 6.1
2008-000-44280	TOOLS & EQUIP. EXPENSE	.00	.00	2,500.00	2,500.00 .0
2008-000-44281	SHOP SUPPLIES	.00	.00	350.00	350.00 .0
2008-000-44300	BUILDING MAINT. EXPENSE	179.96	179.96	1,500.00	1,320.04 12.0
2008-000-44460	WATER LINE MAINT. EXPENSE	.00	.00	1,500.00	1,500.00 .0
2008-000-44470	GROUPS MAINTENANCE EXPENSE	.00	.00	4,000.00	4,000.00 .0
2008-000-44900	MISCELLANEOUS EXPENSE	.00	.00	1,000.00	1,000.00 .0
2008-000-56450	SAFETY EQUIPMENT	.00	.00	500.00	500.00 .0
2008-000-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	10,500.00	10,500.00 .0
	TOTAL NON-DEPARTMENTAL	10,394.68	19,286.21	161,678.00	142,391.79 11.9
<u>TRANSFERS IN/OUT</u>					
2008-700-58900	TRANSFERS OUT	.00	.00	23,880.00	23,880.00 .0
	TOTAL TRANSFERS IN/OUT	.00	.00	23,880.00	23,880.00 .0
	TOTAL FUND EXPENDITURES	10,394.68	19,286.21	185,558.00	166,271.79 10.4
	NET REVENUE OVER EXPENDITURES	35,754.82	31,443.24	(16,328.00)	(47,771.24) 192.6

CITY OF DEVILS LAKE
 BALANCE SHEET
 FEBRUARY 28, 2026

TEMP. EMPLOYEES FUND

ASSETS

2010-000-11000	CASH IN COMBINED FUND	169.09	
	TOTAL ASSETS		<u>169.09</u>

LIABILITIES AND EQUITY

LIABILITIES

2010-000-22200	WAGES PAYABLE	25.00	
2010-000-22210	FEDERAL WITHHOLDING TAXES PAYA	(34.51)	
2010-000-22220	STATE W/H TAXES PAYABLE	(6.00)	
2010-000-22290	MEDICARE PAYABLE	34.99	
2010-000-22310	FICA PAYABLE	149.61	
	TOTAL LIABILITIES		<u>169.09</u>
	TOTAL LIABILITIES AND EQUITY		<u>169.09</u>

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

TEMP. EMPLOYEES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFERS IN</u>					
2010-700-39990 TRANSFERS IN	.00	.00	80,000.00	80,000.00	.0
TOTAL TRANSFERS IN	.00	.00	80,000.00	80,000.00	.0
TOTAL FUND REVENUE	.00	.00	80,000.00	80,000.00	.0

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

TEMP. EMPLOYEES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
2010-000-41200 TEMP./PART TIME SALARIES	.00	.00	68,000.00	68,000.00	.0
2010-000-41300 OVERTIME SALARIES	.00	.00	1,000.00	1,000.00	.0
2010-000-42200 FICA EXPENSE	.00	.00	4,094.00	4,094.00	.0
2010-000-42350 MEDICARE	.00	.00	986.00	986.00	.0
2010-000-42400 WORKERS COMP. EXPENSE	.00	.00	2,400.00	2,400.00	.0
TOTAL NON-DEPARTMENTAL	.00	.00	76,480.00	76,480.00	.0
TOTAL FUND EXPENDITURES	.00	.00	76,480.00	76,480.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	3,520.00	3,520.00	.0

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

EQUIPMENT RESERVE FUND

ASSETS

2012-000-11000	CASH IN COMBINED FUND	1,042,086.64	
2012-000-11320	BREMER BK CHK #1000488	(343,288.57)	
2012-000-12200	SANITATION EQ. RESERVE CD	397,572.25	
2012-000-12220	POLICE EQ. RESERVE CD	3,277.98	
2012-000-12230	SWR WSTWTR EQ. RES. CD	159,003.57	
2012-000-12250	SHADE TREE EQ. RESERVE CD	11,023.38	
2012-000-12260	FIRE DEPT. EQ. RES. CD	3,847.77	
2012-000-12270	17TH STR LIFT ST. EQ. RES. CD	5,573.68	
2012-000-12280	CREEL LIFT ST. EQ. RES. CD	93,662.68	
2012-000-12290	HWY20 LIFT ST. EQ. RES. CD	162,160.61	
2012-000-12291	HWY 20 MINI LIFT ST. EQ. RES.	36,240.71	
2012-000-12300	EAST BAY LIFT ST. EQ. RES. CD	32,465.30	
2012-000-12310	EAGLE BEND LIFT ST. EQ. RES. C	402,041.37	
2012-000-12320	COUNTRY CLUB LIFT STATION	7,480.86	
2012-000-12321	LAKEWOOD PUMP STATION	77,468.41	
2012-000-12330	STREET EQ. RESERVE CD	258,727.42	
2012-000-12340	WATER EQ. RESERVE CD	316,546.41	
2012-000-12350	SEWER EQ. RESERVE CD	376,192.38	
2012-000-12370	INERT LANDFILL CD	184,712.73	
	TOTAL ASSETS		3,226,795.58

LIABILITIES AND EQUITY

FUND EQUITY

2012-000-30000	FUND BALANCE	3,134,424.24	
	REVENUE OVER EXPENDITURES - YTD	92,371.34	
	TOTAL FUND EQUITY		3,226,795.58
	TOTAL LIABILITIES AND EQUITY		3,226,795.58

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

EQUIPMENT RESERVE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISC. REVENUES</u>					
2012-000-36100 INTEREST EARNINGS	735.67	1,471.34	105,000.00	103,528.66	1.4
2012-000-36400 SALE OF ASSETS	.00	90,900.00	.00	(90,900.00)	.0
TOTAL MISC. REVENUES	735.67	92,371.34	105,000.00	12,628.66	88.0
TOTAL FUND REVENUE	735.67	92,371.34	105,000.00	12,628.66	88.0

CITY OF DEVILS LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

EQUIPMENT RESERVE FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFERS IN/OUT</u>						
2012-700-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	473,802.00	473,802.00	.0
	TOTAL TRANSFERS IN/OUT	.00	.00	473,802.00	473,802.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	473,802.00	473,802.00	.0
	NET REVENUE OVER EXPENDITURES	735.67	92,371.34	(368,802.00)	(461,173.34)	25.1

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

PEN & INT ON SPEC ASSESSMENTS

ASSETS

2030-000-11000	CASH IN COMBINED FUND		4,323.92	
	TOTAL ASSETS			4,323.92

LIABILITIES AND EQUITY

FUND EQUITY

2030-000-30000	FUND BALANCE		3,966.44	
	REVENUE OVER EXPENDITURES - YTD	357.48		
	TOTAL FUND EQUITY			4,323.92
	TOTAL LIABILITIES AND EQUITY			4,323.92

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

PEN & INT ON SPEC ASSESSMENTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>TAXES</u>						
2030-000-31900	PEN. AND INTEREST ON DEL. TAX	.00	.00	12,000.00	12,000.00	.0
	TOTAL TAXES	.00	.00	12,000.00	12,000.00	.0
<u>SOURCE 38</u>						
2030-000-38300	SPECIAL ASSESSMENTS	.00	357.48	.00 (	357.48)	.0
	TOTAL SOURCE 38	.00	357.48	.00 (	357.48)	.0
	TOTAL FUND REVENUE	.00	357.48	12,000.00	11,642.52	3.0
	NET REVENUE OVER EXPENDITURES	.00	357.48	12,000.00	11,642.52	3.0

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

INFRASTRUCTURE

ASSETS

2033-000-11000	CASH IN COMBINED FUND		1,334,426.16	
	TOTAL ASSETS			1,334,426.16

LIABILITIES AND EQUITY

FUND EQUITY

2033-000-30000	FUND BALANCE		1,048,090.06	
	REVENUE OVER EXPENDITURES - YTD	286,336.10		
	TOTAL FUND EQUITY			1,334,426.16
	TOTAL LIABILITIES AND EQUITY			1,334,426.16

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

INFRASTRUCTURE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
2033-000-31410 SALES AND USE TAX (1.5%)	135,934.95	290,851.10	1,434,550.00	1,143,698.90	20.3
TOTAL TAXES	135,934.95	290,851.10	1,434,550.00	1,143,698.90	20.3
<u>SOURCE 33</u>					
2033-000-33600 MISCELLANEOUS	4,735.00	4,735.00	.00	(4,735.00)	.0
TOTAL SOURCE 33	4,735.00	4,735.00	.00	(4,735.00)	.0
TOTAL FUND REVENUE	140,669.95	295,586.10	1,434,550.00	1,138,963.90	20.6

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

INFRASTRUCTURE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
2033-000-44900 MISCELLANEOUS EXPENSE	.00	9,250.00	125,000.00	115,750.00	7.4
TOTAL NON-DEPARTMENTAL	.00	9,250.00	125,000.00	115,750.00	7.4
<u>TRANSFERS IN/OUT</u>					
2033-700-55100 CITY BEAUTIFICATION	.00	.00	10,000.00	10,000.00	.0
2033-700-58410 SPECIAL ASSESSMENTS	.00	.00	408,460.00	408,460.00	.0
2033-700-58900 TRANSFERS OUT	.00	.00	582,267.00	582,267.00	.0
TOTAL TRANSFERS IN/OUT	.00	.00	1,000,727.00	1,000,727.00	.0
TOTAL FUND EXPENDITURES	.00	9,250.00	1,125,727.00	1,116,477.00	.8
NET REVENUE OVER EXPENDITURES	140,669.95	286,336.10	308,823.00	22,486.90	92.7

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

ECONOMIC DEV.

ASSETS

2034-000-11000	CASH IN COMBINED FUND		135,018.58	
	TOTAL ASSETS			135,018.58

LIABILITIES AND EQUITY

FUND EQUITY

2034-000-30000	FUND BALANCE		73,573.73	
	REVENUE OVER EXPENDITURES - YTD	61,444.85		
	TOTAL FUND EQUITY			135,018.58
	TOTAL LIABILITIES AND EQUITY			135,018.58

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

ECONOMIC DEV.

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
2034-000-31410 SALES AND USE TAX (1.5%)	29,278.30	62,644.85	308,980.00	246,335.15	20.3
TOTAL TAXES	29,278.30	62,644.85	308,980.00	246,335.15	20.3
TOTAL FUND REVENUE	29,278.30	62,644.85	308,980.00	246,335.15	20.3

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

ECONOMIC DEV.

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT	
<u>NON-DEPARTMENTAL</u>						
2034-000-41000	FDL ADMINISTRATION	.00	.00	50,000.00	50,000.00	.0
2034-000-42000	DEVILS LAKE CHAMBER	.00	.00	25,000.00	25,000.00	.0
2034-000-42050	ART STUDIO - LRHC	.00	1,200.00	20,000.00	18,800.00	6.0
2034-000-55070	DL ANGLERS	.00	.00	10,000.00	10,000.00	.0
	TOTAL NON-DEPARTMENTAL	.00	1,200.00	105,000.00	103,800.00	1.1
<u>TRANSFERS IN/OUT</u>						
2034-700-57410	LOAN POOL	.00	.00	223,980.00	223,980.00	.0
	TOTAL TRANSFERS IN/OUT	.00	.00	223,980.00	223,980.00	.0
	TOTAL FUND EXPENDITURES	.00	1,200.00	328,980.00	327,780.00	.4
	NET REVENUE OVER EXPENDITURES	29,278.30	61,444.85	(20,000.00)	(81,444.85)	307.2

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

ASSET FORFEITURE BUY FUND

ASSETS

2042-000-11000	CASH IN COMBINED FUND	2,756.35	
	TOTAL ASSETS		<u>2,756.35</u>

LIABILITIES AND EQUITY

FUND EQUITY

2042-000-30000	FUND BALANCE	2,756.35	
	TOTAL FUND EQUITY		<u>2,756.35</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,756.35</u>

CITY OF DEVILS LAKE
 BALANCE SHEET
 FEBRUARY 28, 2026

ND DOT POLICE GRANTS

ASSETS

2043-000-11000	CASH IN COMBINED FUND		5,334.98	
	TOTAL ASSETS			5,334.98

LIABILITIES AND EQUITY

FUND EQUITY

2043-000-30000	FUND BALANCE		2,848.03	
	REVENUE OVER EXPENDITURES - YTD	2,486.95		
	TOTAL FUND EQUITY			5,334.98
	TOTAL LIABILITIES AND EQUITY			5,334.98

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

ND DOT POLICE GRANTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVT. REVENUE</u>					
2043-000-33600 STATE GRANT PROGRAM	1,452.21	4,184.99	.00	(4,184.99)	.0
TOTAL INTERGOVT. REVENUE	1,452.21	4,184.99	.00	(4,184.99)	.0
TOTAL FUND REVENUE	1,452.21	4,184.99	.00	(4,184.99)	.0

CITY OF DEVILS LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

ND DOT POLICE GRANTS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>						
2043-000-41300	OVERTIME SALARIES	.00	1,698.04	.00	(1,698.04)	.0
	TOTAL NON-DEPARTMENTAL	.00	1,698.04	.00	(1,698.04)	.0
	TOTAL FUND EXPENDITURES	.00	1,698.04	.00	(1,698.04)	.0
	NET REVENUE OVER EXPENDITURES	1,452.21	2,486.95	.00	(2,486.95)	.0

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

OPIOID SETTLEMENT

ASSETS

2044-000-11000	CASH IN COMBINED FUND	1,277.01	
	TOTAL ASSETS		1,277.01

LIABILITIES AND EQUITY

FUND EQUITY

2044-000-30000	FUND BALANCE	1,277.01	
	TOTAL FUND EQUITY		1,277.01
	TOTAL LIABILITIES AND EQUITY		1,277.01

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

MUNICIPAL INFRASTRUCTURE

ASSETS

2045-000-11000	CASH ALLOCATED TO OTHER FUNDS	2,114,962.94	
	TOTAL ASSETS		2,114,962.94

LIABILITIES AND EQUITY

FUND EQUITY

2045-000-30000	FUND BALANCE	2,114,962.94	
	TOTAL FUND EQUITY		2,114,962.94
	TOTAL LIABILITIES AND EQUITY		2,114,962.94

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

MUNICIPAL INFRASTRUCTURE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
2045-000-33600 STATE GRANT PROGRAM	.00	.00	2,599,629.00	2,599,629.00	.0
TOTAL SOURCE 33	.00	.00	2,599,629.00	2,599,629.00	.0
TOTAL FUND REVENUE	.00	.00	2,599,629.00	2,599,629.00	.0

CITY OF DEVILS LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

MUNICIPAL INFRASTRUCTURE

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>DEPARTMENT 700</u>						
2045-700-58900	TRANSFERS OUT	.00	.00	2,131,249.00	2,131,249.00	.0
	TOTAL DEPARTMENT 700	.00	.00	2,131,249.00	2,131,249.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	2,131,249.00	2,131,249.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	468,380.00	468,380.00	.0

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

BACK THE BLUE

ASSETS

2046-000-11000	CASH IN COMBINED FUND	2,616.78	
	TOTAL ASSETS		2,616.78

LIABILITIES AND EQUITY

FUND EQUITY

2046-000-30000	FUND BALANCE	2,616.78	
	TOTAL FUND EQUITY		2,616.78
	TOTAL LIABILITIES AND EQUITY		2,616.78

CITY OF DEVILS LAKE
 BALANCE SHEET
 FEBRUARY 28, 2026

FLEX TRANSPORTATION

ASSETS

2047-000-11000	CASH IN COMBINED FUND		142,261.82	
	TOTAL ASSETS			142,261.82

LIABILITIES AND EQUITY

FUND EQUITY

2047-000-30000	FUND BALANCE		135,639.93	
	REVENUE OVER EXPENDITURES - YTD	6,621.89		
	TOTAL FUND EQUITY			142,261.82
	TOTAL LIABILITIES AND EQUITY			142,261.82

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

FLEX TRANSPORTATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
2047-000-33600 STATE GRANT PROGRAM	3,454.63	6,621.89	36,891.00	30,269.11	18.0
TOTAL SOURCE 33	3,454.63	6,621.89	36,891.00	30,269.11	18.0
TOTAL FUND REVENUE	3,454.63	6,621.89	36,891.00	30,269.11	18.0
NET REVENUE OVER EXPENDITURES	3,454.63	6,621.89	36,891.00	30,269.11	18.0

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

SHADE TREE

ASSETS

2048-000-11000	CASH ALLOCATED TO OTHER FUNDS	17,571.62	
	TOTAL ASSETS		<u>17,571.62</u>

LIABILITIES AND EQUITY

FUND EQUITY

	REVENUE OVER EXPENDITURES - YTD	17,571.62	
	TOTAL FUND EQUITY		<u>17,571.62</u>
	TOTAL LIABILITIES AND EQUITY		<u>17,571.62</u>

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

SHADE TREE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
2048-000-33660 FEDERAL GRANTS	.00	.00	25,000.00	25,000.00	.0
TOTAL SOURCE 33	.00	.00	25,000.00	25,000.00	.0
<u>SOURCE 34</u>					
2048-000-34390 FORESTRY FEE	8,744.97	17,606.62	105,000.00	87,393.38	16.8
TOTAL SOURCE 34	8,744.97	17,606.62	105,000.00	87,393.38	16.8
TOTAL FUND REVENUE	8,744.97	17,606.62	130,000.00	112,393.38	13.5

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

SHADE TREE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
2048-000-43400 EDUCATION & TRAINING	.00	.00	500.00	500.00	.0
2048-000-43600 PUBLISHING/PRINTING/ADVERTISIN	.00	.00	500.00	500.00	.0
2048-000-44100 OFFICE SUP. & POSTAGE	.00	.00	25.00	25.00	.0
2048-000-44240 GAS, OIL, GREASE, ETC.	.00	.00	200.00	200.00	.0
2048-000-44280 TOOLS & EQUIP. EXPENSE	.00	.00	500.00	500.00	.0
2048-000-44900 MISCELLANEOUS EXPENSE	35.00	35.00	500.00	465.00	7.0
2048-000-56600 PAYMENT TO CONTRACTORS	.00	.00	45,000.00	45,000.00	.0
2048-000-56800 TREES PURCHASED	.00	.00	7,000.00	7,000.00	.0
2048-000-56820 TREE & STUMP REMOVAL	.00	.00	67,000.00	67,000.00	.0
TOTAL DEPARTMENT 000	35.00	35.00	121,225.00	121,190.00	.0
TOTAL FUND EXPENDITURES	35.00	35.00	121,225.00	121,190.00	.0
NET REVENUE OVER EXPENDITURES	8,709.97	17,571.62	8,775.00	(8,796.62)	200.3

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

FLOOD PROTECTION DIST. 01-96

ASSETS

4019-000-11000	CASH IN COMBINED FUND	(1,877,199.39)	
	TOTAL ASSETS		(1,877,199.39)

LIABILITIES AND EQUITY

FUND EQUITY

4019-000-30000	FUND BALANCE	(1,877,199.39)	
	TOTAL FUND EQUITY		(1,877,199.39)
	TOTAL LIABILITIES AND EQUITY		(1,877,199.39)

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

PUBLIC BUILDINGS RESERVE FUND

ASSETS

4100-000-11000	CASH IN COMBINED FUND	532,933.27	
	TOTAL ASSETS		532,933.27

LIABILITIES AND EQUITY

FUND EQUITY

4100-000-30000	FUND BALANCE	532,933.27	
	TOTAL FUND EQUITY		532,933.27
	TOTAL LIABILITIES AND EQUITY		532,933.27

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

CITY HALL & POLICE DEPT RELOCA

ASSETS

4101-000-11000	CASH IN COMBINED FUND	(	20,929.55)	
	TOTAL ASSETS			(20,929.55)

LIABILITIES AND EQUITY

FUND EQUITY

4101-000-30000	FUND BALANCE	(	13,290.55)	
	REVENUE OVER EXPENDITURES - YTD	(	7,639.00)	
	TOTAL FUND EQUITY			(20,929.55)
	TOTAL LIABILITIES AND EQUITY			(20,929.55)

CITY OF DEVILS LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

CITY HALL & POLICE DEPT RELOCA

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
4101-000-56600 PAYMENTS TO CONTRACTORS	.00	7,639.00	.00	(7,639.00)	.0
TOTAL DEPARTMENT 000	.00	7,639.00	.00	(7,639.00)	.0
TOTAL FUND EXPENDITURES	.00	7,639.00	.00	(7,639.00)	.0
NET REVENUE OVER EXPENDITURES	.00	(7,639.00)	.00	7,639.00	.0

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

PARK DISTRICT PROJECT - LOAN

ASSETS

4105-000-11000	CASH ALLOCATED TO OTHER FUNDS	(607,142.92)	
	TOTAL ASSETS		(607,142.92)

LIABILITIES AND EQUITY

FUND EQUITY

4105-000-30000	FUND BALANCE	(630,952.44)	
	REVENUE OVER EXPENDITURES - YTD	23,809.52	
	TOTAL FUND EQUITY		(607,142.92)
	TOTAL LIABILITIES AND EQUITY		(607,142.92)

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

PARK DISTRICT PROJECT - LOAN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
4105-000-36950 LOAN REPAYMENTS - PRINCIPAL	11,904.76	23,809.52	.00	(23,809.52)	.0
TOTAL SOURCE 36	11,904.76	23,809.52	.00	(23,809.52)	.0
TOTAL FUND REVENUE	11,904.76	23,809.52	.00	(23,809.52)	.0
NET REVENUE OVER EXPENDITURES	11,904.76	23,809.52	.00	(23,809.52)	.0

CITY OF DEVILS LAKE
 BALANCE SHEET
 FEBRUARY 28, 2026

WM 28-23 & 29-23

ASSETS

4315-000-11000	CASH ALLOCATED TO OTHER FUNDS	(1,583,563.88)	
	TOTAL ASSETS		(1,583,563.88)

LIABILITIES AND EQUITY

LIABILITIES

4315-000-21210	ACCOUNTS PAYABLE	26.00	
	TOTAL LIABILITIES		26.00

FUND EQUITY

4315-000-30000	FUND BALANCE	(1,583,589.88)	
	TOTAL FUND EQUITY		(1,583,589.88)
	TOTAL LIABILITIES AND EQUITY		(1,583,563.88)

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

17TH ST SE, 16TH ST SE

ASSETS

4533-000-11000	CASH IN COMBINED FUND	(<u>1,013,889.67</u>)		
	TOTAL ASSETS			(<u><u>1,013,889.67</u></u>)

LIABILITIES AND EQUITY

LIABILITIES

4533-000-21210	ACCOUNTS PAYABLE	(<u>26.00</u>)		
	TOTAL LIABILITIES			(26.00)

FUND EQUITY

4533-000-30000	FUND BALANCE	(	<u>1,013,863.67</u>)		
	TOTAL FUND EQUITY			(	<u>1,013,863.67</u>)
	TOTAL LIABILITIES AND EQUITY			(	<u><u>1,013,889.67</u></u>)

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

HIGHWAY 20 S RESURFACE & STRIP

ASSETS

4535-000-11000	CASH IN COMBINED FUND	(	240,672.01)	
	TOTAL ASSETS			(240,672.01)

LIABILITIES AND EQUITY

FUND EQUITY

4535-000-30000	FUND BALANCE	(	217,106.84)	
	REVENUE OVER EXPENDITURES - YTD	(	23,565.17)	
	TOTAL FUND EQUITY			(240,672.01)
	TOTAL LIABILITIES AND EQUITY			(240,672.01)

CITY OF DEVILS LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

HIGHWAY 20 S RESURFACE & STRIP

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
4535-000-56600 PAYMENTS TO CONTRACTORS	.00	23,565.17	.00	(23,565.17)	.0
TOTAL DEPARTMENT 000	.00	23,565.17	.00	(23,565.17)	.0
TOTAL FUND EXPENDITURES	.00	23,565.17	.00	(23,565.17)	.0
NET REVENUE OVER EXPENDITURES	.00	(23,565.17)	.00	23,565.17	.0

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

ST IMP 81-25 - 14TH & 14TH

ASSETS

4536-000-11000	CASH ALLOCATED TO OTHER FUNDS	(179,864.43)	
	TOTAL ASSETS		(179,864.43)

LIABILITIES AND EQUITY

FUND EQUITY

4536-000-30000	FUND BALANCE	(179,864.43)	
	TOTAL FUND EQUITY		(179,864.43)
	TOTAL LIABILITIES AND EQUITY		(179,864.43)

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

ST IMP 85-25

ASSETS

4540-000-11000	CASH ALLOCATED TO OTHER FUNDS	(441,331.46)	
	TOTAL ASSETS		(441,331.46)

LIABILITIES AND EQUITY

FUND EQUITY

4540-000-30000	FUND BALANCE	(441,331.46)	
	TOTAL FUND EQUITY		(441,331.46)
	TOTAL LIABILITIES AND EQUITY		(441,331.46)

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

SPECIAL ASSMT. DEFICIENCY

ASSETS

5001-000-11000	CASH IN COMBINED FUND	49,651.75	
	TOTAL ASSETS		49,651.75

LIABILITIES AND EQUITY

FUND EQUITY

5001-000-30000	FUND BALANCE	49,651.75	
	TOTAL FUND EQUITY		49,651.75
	TOTAL LIABILITIES AND EQUITY		49,651.75

CITY OF DEVILS LAKE
 BALANCE SHEET
 FEBRUARY 28, 2026

NON-BONDED DEBT SERVICE

ASSETS

5005-000-11000	CASH IN COMBINED FUND		552,506.76	
	TOTAL ASSETS			552,506.76

LIABILITIES AND EQUITY

FUND EQUITY

5005-000-30000	FUND BALANCE		539,843.78	
	REVENUE OVER EXPENDITURES - YTD	12,662.98		
	TOTAL FUND EQUITY			552,506.76
	TOTAL LIABILITIES AND EQUITY			552,506.76

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

NON-BONDED DEBT SERVICE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEBT SERVICE REVENUES</u>						
5005-000-38300	SPECIAL ASSESSMENTS	1,288.65	12,662.98	208,000.00	195,337.02	6.1
	TOTAL DEBT SERVICE REVENUES	1,288.65	12,662.98	208,000.00	195,337.02	6.1
	TOTAL FUND REVENUE	1,288.65	12,662.98	208,000.00	195,337.02	6.1

CITY OF DEVILS LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

NON-BONDED DEBT SERVICE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFERS IN/OUT</u>					
5005-700-58900 TRANSFERS OUT	.00	.00	125,000.00	125,000.00	.0
TOTAL TRANSFERS IN/OUT	.00	.00	125,000.00	125,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	125,000.00	125,000.00	.0
NET REVENUE OVER EXPENDITURES	1,288.65	12,662.98	83,000.00	70,337.02	15.3

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

SEWER SEPARATION NO. 1

ASSETS

5101-000-11000	CASH IN COMBINED FUND	3,895.97	
	TOTAL ASSETS		3,895.97

LIABILITIES AND EQUITY

FUND EQUITY

5101-000-30000	FUND BALANCE	3,895.97	
	TOTAL FUND EQUITY		3,895.97
	TOTAL LIABILITIES AND EQUITY		3,895.97

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

SALES TAX REVENUE BONDS 2010

ASSETS

5476-000-11000	CASH IN COMBINED FUND		200,546.71	
	TOTAL ASSETS			200,546.71

LIABILITIES AND EQUITY

FUND EQUITY

5476-000-30000	FUND BALANCE		162,788.80	
	REVENUE OVER EXPENDITURES - YTD	37,757.91		
	TOTAL FUND EQUITY			200,546.71
	TOTAL LIABILITIES AND EQUITY			200,546.71

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

SALES TAX REVENUE BONDS 2010

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
5476-000-31410 SALES AND USE TAX (1.5%)	23,255.33	49,757.91	245,418.00	195,660.09	20.3
TOTAL TAXES	23,255.33	49,757.91	245,418.00	195,660.09	20.3
TOTAL FUND REVENUE	23,255.33	49,757.91	245,418.00	195,660.09	20.3

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

SALES TAX REVENUE BONDS 2010

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
5476-000-57100 PRINCIPLE	.00	.00	144,953.00	144,953.00	.0
5476-000-57200 INTEREST	10,000.00	10,000.00	23,087.00	13,087.00	43.3
5476-000-57300 SERVICE CHARGES	2,000.00	2,000.00	6,000.00	4,000.00	33.3
TOTAL NON-DEPARTMENTAL	12,000.00	12,000.00	174,040.00	162,040.00	6.9
TOTAL FUND EXPENDITURES	12,000.00	12,000.00	174,040.00	162,040.00	6.9
NET REVENUE OVER EXPENDITURES	11,255.33	37,757.91	71,378.00	33,620.09	52.9

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

SALES TAX REVENUE BOND 2017

ASSETS

5484-000-11000	CASH IN COMBINED FUND		213,380.10	
	TOTAL ASSETS			213,380.10

LIABILITIES AND EQUITY

FUND EQUITY

5484-000-30000	FUND BALANCE		182,057.67	
	REVENUE OVER EXPENDITURES - YTD	31,322.43		
	TOTAL FUND EQUITY			213,380.10
	TOTAL LIABILITIES AND EQUITY			213,380.10

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

SALES TAX REVENUE BOND 2017

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
5484-000-31410 SALES AND USE TAX (1.5%)	14,639.15	31,322.43	154,490.00	123,167.57	20.3
TOTAL TAXES	14,639.15	31,322.43	154,490.00	123,167.57	20.3
TOTAL FUND REVENUE	14,639.15	31,322.43	154,490.00	123,167.57	20.3

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

SALES TAX REVENUE BOND 2017

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
5484-000-57100 PRINCIPLE	.00	.00	111,426.00	111,426.00	.0
5484-000-57200 INTEREST	.00	.00	16,018.00	16,018.00	.0
TOTAL NON-DEPARTMENTAL	.00	.00	127,444.00	127,444.00	.0
TOTAL FUND EXPENDITURES	.00	.00	127,444.00	127,444.00	.0
NET REVENUE OVER EXPENDITURES	14,639.15	31,322.43	27,046.00	(4,276.43)	115.8

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

REF IMPR BOND SERIES 2017

ASSETS

5485-000-11000	CASH IN COMBINED FUND		54,867.94	
	TOTAL ASSETS			54,867.94

LIABILITIES AND EQUITY

FUND EQUITY

5485-000-30000	FUND BALANCE		54,246.24	
	REVENUE OVER EXPENDITURES - YTD	621.70		
	TOTAL FUND EQUITY			54,867.94
	TOTAL LIABILITIES AND EQUITY			54,867.94

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

REF IMPR BOND SERIES 2017

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>DEBT SERVICE REVENUES</u>					
5485-000-38300 SPECIAL ASSESSMENTS	.00	621.70	12,875.00	12,253.30	4.8
TOTAL DEBT SERVICE REVENUES	.00	621.70	12,875.00	12,253.30	4.8
<u>DEBT SERVICE REVENUES</u>					
5485-700-38300 SPECIAL ASSESSMENTS	.00	.00	38,625.00	38,625.00	.0
TOTAL DEBT SERVICE REVENUES	.00	.00	38,625.00	38,625.00	.0
TOTAL FUND REVENUE	.00	621.70	51,500.00	50,878.30	1.2

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

REF IMPR BOND SERIES 2017

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
5485-000-57100 PRINCIPLE	.00	.00	55,291.00	55,291.00	.0
5485-000-57200 INTEREST	.00	.00	7,948.00	7,948.00	.0
TOTAL NON-DEPARTMENTAL	.00	.00	63,239.00	63,239.00	.0
TOTAL FUND EXPENDITURES	.00	.00	63,239.00	63,239.00	.0
NET REVENUE OVER EXPENDITURES	.00	621.70	(11,739.00)	(12,360.70)	5.3

CITY OF DEVILS LAKE
 BALANCE SHEET
 FEBRUARY 28, 2026

DEFINITIVE IMPR WARRANT 2019

ASSETS

5486-000-11000	CASH IN COMBINED FUND		133,508.81	
	TOTAL ASSETS			133,508.81

LIABILITIES AND EQUITY

FUND EQUITY

5486-000-30000	FUND BALANCE		133,175.73	
	REVENUE OVER EXPENDITURES - YTD	333.08		
	TOTAL FUND EQUITY			133,508.81
	TOTAL LIABILITIES AND EQUITY			133,508.81

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

DEFINITIVE IMPR WARRANT 2019

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>SOURCE 38</u>					
5486-000-38300 SPECIAL ASSESSMENTS	.00	333.08	49,000.00	48,666.92	.7
TOTAL SOURCE 38	.00	333.08	49,000.00	48,666.92	.7
TOTAL FUND REVENUE	.00	333.08	49,000.00	48,666.92	.7

CITY OF DEVILS LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

DEFINITIVE IMPR WARRANT 2019

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
5486-000-57100 PRINCIPLE	.00	.00	54,025.00	54,025.00	.0
5486-000-57200 INTEREST	.00	.00	9,639.00	9,639.00	.0
TOTAL DEPARTMENT 000	.00	.00	63,664.00	63,664.00	.0
TOTAL FUND EXPENDITURES	.00	.00	63,664.00	63,664.00	.0
NET REVENUE OVER EXPENDITURES	.00	333.08	(14,664.00)	(14,997.08)	2.3

CITY OF DEVILS LAKE
 BALANCE SHEET
 FEBRUARY 28, 2026

SALES TAX REVENUE BOND 2019

ASSETS

5488-000-11000	CASH IN COMBINED FUND		178,915.18	
	TOTAL ASSETS			178,915.18

LIABILITIES AND EQUITY

FUND EQUITY

5488-000-30000	FUND BALANCE		156,542.02	
	REVENUE OVER EXPENDITURES - YTD	22,373.16		
	TOTAL FUND EQUITY			178,915.18
	TOTAL LIABILITIES AND EQUITY			178,915.18

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

SALES TAX REVENUE BOND 2019

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
5488-000-31410 SALES AND USE TAX (1.5%)	10,456.53	22,373.16	110,350.00	87,976.84	20.3
TOTAL SOURCE 31	10,456.53	22,373.16	110,350.00	87,976.84	20.3
TOTAL FUND REVENUE	10,456.53	22,373.16	110,350.00	87,976.84	20.3

CITY OF DEVILS LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

SALES TAX REVENUE BOND 2019

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
5488-000-57100 PRINCIPLE	.00	.00	14,122.00	14,122.00	.0
5488-000-57240 BOND SALE EXPENSE	.00	.00	79,152.00	79,152.00	.0
TOTAL DEPARTMENT 000	.00	.00	93,274.00	93,274.00	.0
TOTAL FUND EXPENDITURES	.00	.00	93,274.00	93,274.00	.0
NET REVENUE OVER EXPENDITURES	10,456.53	22,373.16	17,076.00	(5,297.16)	131.0

CITY OF DEVILS LAKE
 BALANCE SHEET
 FEBRUARY 28, 2026

REF IMP BOND 2020A

ASSETS

5489-000-11000	CASH IN COMBINED FUND		490,305.43	
	TOTAL ASSETS			<u>490,305.43</u>

LIABILITIES AND EQUITY

FUND EQUITY

5489-000-30000	FUND BALANCE		489,219.07	
	REVENUE OVER EXPENDITURES - YTD	1,086.36		
	TOTAL FUND EQUITY			<u>490,305.43</u>
	TOTAL LIABILITIES AND EQUITY			<u>490,305.43</u>

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

REF IMP BOND 2020A

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
5489-000-31110 TAX INCREMENT FINANCING	.00	.00	180,000.00	180,000.00	.0
TOTAL SOURCE 31	.00	.00	180,000.00	180,000.00	.0
<u>SOURCE 38</u>					
5489-000-38300 SPECIAL ASSESSMENTS	.00	1,086.36	45,625.00	44,538.64	2.4
TOTAL SOURCE 38	.00	1,086.36	45,625.00	44,538.64	2.4
<u>DEBT SERVICE REVENUES</u>					
5489-700-38300 SPECIAL ASSESSMENTS	.00	.00	191,518.00	191,518.00	.0
TOTAL DEBT SERVICE REVENUES	.00	.00	191,518.00	191,518.00	.0
TOTAL FUND REVENUE	.00	1,086.36	417,143.00	416,056.64	.3

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

REF IMP BOND 2020A

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
5489-000-57100 PRINCIPLE	.00	.00	290,000.00	290,000.00	.0
5489-000-57200 INTEREST	.00	.00	8,800.00	8,800.00	.0
5489-000-57300 SERVICE CHARGES	.00	.00	495.00	495.00	.0
TOTAL DEPARTMENT 000	.00	.00	299,295.00	299,295.00	.0
TOTAL FUND EXPENDITURES	.00	.00	299,295.00	299,295.00	.0
NET REVENUE OVER EXPENDITURES	.00	1,086.36	117,848.00	116,761.64	.9

CITY OF DEVILS LAKE
 BALANCE SHEET
 FEBRUARY 28, 2026

ASSETS

5492-000-11000	CASH ALLOCATED TO OTHER FUNDS		1,639,848.99	
	TOTAL ASSETS			<u>1,639,848.99</u>

LIABILITIES AND EQUITY

FUND EQUITY

5492-000-30000	FUND BALANCE		1,316,959.90	
	REVENUE OVER EXPENDITURES - YTD	322,889.09		
	TOTAL FUND EQUITY			<u>1,639,848.99</u>
	TOTAL LIABILITIES AND EQUITY			<u>1,639,848.99</u>

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

FUND 5492

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
5492-000-31110 TAX INCREMENT DISTRICT	323,105.29	322,353.69	276,000.00	(46,353.69)	116.8
TOTAL SOURCE 31	323,105.29	322,353.69	276,000.00	(46,353.69)	116.8
 <u>SOURCE 38</u>					
5492-000-38300 SPECIAL ASSESSMENTS	.00	535.40	34,500.00	33,964.60	1.6
TOTAL SOURCE 38	.00	535.40	34,500.00	33,964.60	1.6
 <u>SOURCE 38</u>					
5492-700-38300 SPECIAL ASSESSMENTS	.00	.00	157,605.00	157,605.00	.0
TOTAL SOURCE 38	.00	.00	157,605.00	157,605.00	.0
 TOTAL FUND REVENUE	 323,105.29	 322,889.09	 468,105.00	 145,215.91	 69.0

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

FUND 5492

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
5492-000-57100 PRINCIPAL	.00	.00	295,000.00	295,000.00	.0
5492-000-57200 INTEREST	.00	.00	44,850.00	44,850.00	.0
TOTAL DEPARTMENT 000	.00	.00	339,850.00	339,850.00	.0
TOTAL FUND EXPENDITURES	.00	.00	339,850.00	339,850.00	.0
NET REVENUE OVER EXPENDITURES	323,105.29	322,889.09	128,255.00	(194,634.09)	251.8

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

REF IMP BOND 2022A

ASSETS

5493-000-11000	CASH ALLOCATED TO OTHER FUNDS	401,362.84	
	TOTAL ASSETS		<u>401,362.84</u>

LIABILITIES AND EQUITY

FUND EQUITY

5493-000-30000	FUND BALANCE	398,870.06	
	REVENUE OVER EXPENDITURES - YTD	2,492.78	
	TOTAL FUND EQUITY		<u>401,362.84</u>
	TOTAL LIABILITIES AND EQUITY		<u>401,362.84</u>

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

REF IMP BOND 2022A

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
5493-000-31110 TAX INCREMENT DISTRICT	.00	.00	120,000.00	120,000.00	.0
TOTAL SOURCE 31	.00	.00	120,000.00	120,000.00	.0
<u>SOURCE 38</u>					
5493-000-38300 SPECIAL ASSESSMENTS	.00	2,492.78	45,400.00	42,907.22	5.5
TOTAL SOURCE 38	.00	2,492.78	45,400.00	42,907.22	5.5
<u> </u>					
5493-700-38300 SPECIAL ASSESSMENTS	.00	.00	20,942.00	20,942.00	.0
TOTAL SOURCE 38	.00	.00	20,942.00	20,942.00	.0
TOTAL FUND REVENUE	.00	2,492.78	186,342.00	183,849.22	1.3

CITY OF DEVILS LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

REF IMP BOND 2022A

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
5493-000-57100 PRINCIPAL	.00	.00	135,000.00	135,000.00	.0
5493-000-57200 INTEREST	.00	.00	15,750.00	15,750.00	.0
TOTAL DEPARTMENT 000	.00	.00	150,750.00	150,750.00	.0
TOTAL FUND EXPENDITURES	.00	.00	150,750.00	150,750.00	.0
NET REVENUE OVER EXPENDITURES	.00	2,492.78	35,592.00	33,099.22	7.0

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

WATER FUND

ASSETS

6001-000-11000	CASH IN COMBINED FUND	696,838.11	
6001-000-12040	ACCTS. REC. (SPEC/OTHER)	(218.96)	
6001-000-12110	UB ACCOUNTS RECEIVABLE	76,609.48	
	TOTAL ASSETS		773,228.63

LIABILITIES AND EQUITY

LIABILITIES

6001-000-21210	ACCOUNTS PAYABLE	3,497.20	
6001-000-22210	FEDERAL WITHHOLDING TAXES PAYA	7,362.98	
6001-000-22220	STATE W/H TAXES PAYABLE	251.00	
6001-000-22290	MEDICARE PAYABLE	24.28	
6001-000-22300	ND PERS	(278.64)	
6001-000-22310	FICA PAYABLE	1,415.67	
6001-000-22320	DEFERRED COMP.	(3,386.85)	
6001-000-22370	MED. & DEP. CARE FLEX PAY.	(431.42)	
6001-000-22390	UNUM INS. PAYABLE	(684.00)	
6001-000-22410	USABLE(ACCIDENT/CANCER/LIFE) I	609.41	
6001-000-22430	GARNISHMENTS	(262.78)	
6001-000-22440	HEALTH PREMIUMS PAYABLE	(2,195.10)	
	TOTAL LIABILITIES		5,921.75

FUND EQUITY

6001-000-30000	FUND BALANCE	658,509.70	
	REVENUE OVER EXPENDITURES - YTD	108,797.18	
	TOTAL FUND EQUITY		767,306.88
	TOTAL LIABILITIES AND EQUITY		773,228.63

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES & SERVICES</u>					
6001-000-34710	86,502.80	179,243.60	1,405,000.00	1,225,756.40	12.8
6001-000-34730	14,050.05	28,126.97	165,000.00	136,873.03	17.1
6001-000-34740	2,476.47	4,956.54	30,000.00	25,043.46	16.5
6001-000-34750	758.46	1,787.41	6,000.00	4,212.59	29.8
TOTAL CHARGES & SERVICES	103,787.78	214,114.52	1,606,000.00	1,391,885.48	13.3
<u>MISC. REVENUES</u>					
6001-000-36900	50.00	50.00	.00	(50.00)	.0
TOTAL MISC. REVENUES	50.00	50.00	.00	(50.00)	.0
TOTAL FUND REVENUE	103,837.78	214,164.52	1,606,000.00	1,391,835.48	13.3

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER OPERATION</u>					
6001-340-41100	10,049.26	19,953.99	135,135.00	115,181.01	14.8
6001-340-41300	277.09	277.09	5,000.00	4,722.91	5.5
6001-340-42100	3,324.40	6,648.80	46,210.00	39,561.20	14.4
6001-340-42200	621.01	1,216.78	8,688.00	7,471.22	14.0
6001-340-42250	536.17	1,065.71	13,608.00	12,542.29	7.8
6001-340-42300	416.70	826.20	.00	(826.20)	.0
6001-340-42350	145.24	284.58	2,032.00	1,747.42	14.0
6001-340-42400	.00	.00	2,800.00	2,800.00	.0
6001-340-43210	.00	.00	3,000.00	3,000.00	.0
6001-340-43400	220.00	220.00	2,000.00	1,780.00	11.0
6001-340-43510	424.63	674.86	5,000.00	4,325.14	13.5
6001-340-43560	139.23	278.46	2,500.00	2,221.54	11.1
6001-340-43570	566.45	1,126.02	4,000.00	2,873.98	28.2
6001-340-43600	30.36	30.36	.00	(30.36)	.0
6001-340-43700	.00	.00	2,600.00	2,600.00	.0
6001-340-43830	.00	.00	10,000.00	10,000.00	.0
6001-340-44150	1.20	1.20	700.00	698.80	.2
6001-340-44220	.00	.00	3,000.00	3,000.00	.0
6001-340-44240	646.67	646.67	8,000.00	7,353.33	8.1
6001-340-44260	287.72	3,700.96	25,000.00	21,299.04	14.8
6001-340-44280	393.84	477.10	10,000.00	9,522.90	4.8
6001-340-44300	.00	2,229.88	500.00	(1,729.88)	446.0
6001-340-44410	.00	.00	5,000.00	5,000.00	.0
6001-340-44420	.00	.00	8,000.00	8,000.00	.0
6001-340-44450	.00	.00	1,000.00	1,000.00	.0
6001-340-44460	.00	.00	25,000.00	25,000.00	.0
6001-340-44490	.00	.00	500.00	500.00	.0
6001-340-44550	1,937.50	2,952.50	20,000.00	17,047.50	14.8
6001-340-44810	.00	.00	20,000.00	20,000.00	.0
6001-340-44820	.00	.00	14,000.00	14,000.00	.0
6001-340-44900	.00	.00	1,500.00	1,500.00	.0
6001-340-56290	.00	.00	280.00	280.00	.0
6001-340-56450	.00	.00	3,000.00	3,000.00	.0
6001-340-57300	.00	.00	375.00	375.00	.0
6001-340-58480	.00	.00	8,000.00	8,000.00	.0
TOTAL WATER OPERATION	20,017.47	42,611.16	396,428.00	353,816.84	10.8

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>HAMAR WELLS</u>					
6001-342-43210	FIRE AND TORNADO	.00	.00	2,000.00	2,000.00 .0
6001-342-43340	PIPELINE EASEMENTS	.00	.00	500.00	500.00 .0
6001-342-43510	ELECTRICITY	4,865.33	9,762.62	60,000.00	50,237.38 16.3
6001-342-43560	TELEPHONE	45.53	45.53	800.00	754.47 5.7
6001-342-43570	HEAT	.00	.00	500.00	500.00 .0
6001-342-44240	GAS, OIL, GREASE, ETC.	.00	.00	7,500.00	7,500.00 .0
6001-342-44260	EQUIPMENT MAINTENANCE	.00	.00	300.00	300.00 .0
6001-342-44300	BUILDING MAINT. EXPENSE	.00	.00	500.00	500.00 .0
6001-342-44430	WELL MAINTENANCE	.00	.00	5,000.00	5,000.00 .0
6001-342-44460	WATER LINE MAINT. EXPENSE	.00	.00	7,000.00	7,000.00 .0
6001-342-44900	MISCELLANEOUS EXPENSE	.00	.00	50.00	50.00 .0
6001-342-56280	REAL ESTATE TAXES	.00	1,696.66	.00 (	1,696.66) .0
6001-342-56450	SAFETY EQUIPMENT	.00	.00	20,000.00	20,000.00 .0
6001-342-58480	SCADA SYSTEM EXPENSES	.00	.00	7,000.00	7,000.00 .0
	TOTAL HAMAR WELLS	4,910.86	11,504.81	111,150.00	99,645.19 10.4

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WATER TREATMENT PLANT</u>					
6001-343-41100	6,426.73	12,743.91	84,390.00	71,646.09	15.1
6001-343-41300	1,235.13	1,613.67	1,000.00	(613.67)	161.4
6001-343-42100	1,275.00	2,550.00	15,300.00	12,750.00	16.7
6001-343-42200	471.80	883.70	5,294.00	4,410.30	16.7
6001-343-42300	647.18	1,283.32	8,599.00	7,315.68	14.9
6001-343-42350	110.34	206.67	1,238.00	1,031.33	16.7
6001-343-43080	1,523.74	1,564.52	15,000.00	13,435.48	10.4
6001-343-43110	.00	4,667.00	14,170.00	9,503.00	32.9
6001-343-43120	.00	.00	200.00	200.00	.0
6001-343-43210	.00	.00	8,000.00	8,000.00	.0
6001-343-43320	.00	.00	7,900.00	7,900.00	.0
6001-343-43330	.00	.00	3,000.00	3,000.00	.0
6001-343-43400	226.00	226.00	2,000.00	1,774.00	11.3
6001-343-43510	4,052.06	4,052.06	50,000.00	45,947.94	8.1
6001-343-43560	152.61	305.22	2,000.00	1,694.78	15.3
6001-343-43570	.00	.00	500.00	500.00	.0
6001-343-43600	.00	.00	2,500.00	2,500.00	.0
6001-343-44100	300.00	1,500.00	5,000.00	3,500.00	30.0
6001-343-44170	.00	.00	100.00	100.00	.0
6001-343-44210	.00	.00	500.00	500.00	.0
6001-343-44220	599.11	599.11	.00	(599.11)	.0
6001-343-44230	8,322.81	16,960.97	140,000.00	123,039.03	12.1
6001-343-44240	.00	.00	3,000.00	3,000.00	.0
6001-343-44260	1,132.00	1,623.90	15,000.00	13,376.10	10.8
6001-343-44280	.00	.00	15,000.00	15,000.00	.0
6001-343-44300	288.93	288.93	7,500.00	7,211.07	3.9
6001-343-44440	.00	.00	7,000.00	7,000.00	.0
6001-343-44900	165.40	165.40	.00	(165.40)	.0
6001-343-56450	16.99	16.99	3,000.00	2,983.01	.6
6001-343-58480	.00	.00	10,000.00	10,000.00	.0
TOTAL WATER TREATMENT PLANT	26,945.83	51,251.37	427,191.00	375,939.63	12.0
<u>TRANSFERS IN/OUT</u>					
6001-700-44460	.00	.00	3,000.00	3,000.00	.0
6001-700-55060	.00	.00	5,000.00	5,000.00	.0
6001-700-56310	.00	.00	40,000.00	40,000.00	.0
6001-700-56980	.00	.00	129,492.00	129,492.00	.0
6001-700-57990	.00	.00	10,000.00	10,000.00	.0
6001-700-58900	.00	.00	497,596.00	497,596.00	.0
TOTAL TRANSFERS IN/OUT	.00	.00	685,088.00	685,088.00	.0
TOTAL FUND EXPENDITURES	51,874.16	105,367.34	1,619,857.00	1,514,489.66	6.5
NET REVENUE OVER EXPENDITURES	51,963.62	108,797.18	(13,857.00)	(122,654.18)	785.1

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

SEWER FUND

ASSETS

6002-000-11000	CASH IN COMBINED FUND	898,844.53	
6002-000-11320	BREMER BK CHK #1000488	(187,000.00)	
6002-000-12040	ACCTS. REC. (SPEC/OTHER)	(9,638.20)	
6002-000-12110	UB ACCOUNTS RECEIVABLE	86,554.66	
	TOTAL ASSETS		788,760.99

LIABILITIES AND EQUITY

LIABILITIES

6002-000-21210	ACCOUNTS PAYABLE	7,795.19	
6002-000-22200	WAGES PAYABLE	136.35	
6002-000-22210	FEDERAL WITHHOLDING TAXES PAYA	(724.11)	
6002-000-22220	STATE W/H TAXES PAYABLE	44.00	
6002-000-22290	MEDICARE PAYABLE	905.05	
6002-000-22300	ND PERS	8,975.99	
6002-000-22310	FICA PAYABLE	2,557.85	
6002-000-22320	DEFERRED COMP.	(4,915.56)	
6002-000-22370	MED. & DEP. CARE FLEX PAY.	1,264.79	
6002-000-22390	UNUM INS. PAYABLE	204.17	
6002-000-22410	USABLE(ACCIDENT/CANCER/LIFE) I	(1,337.38)	
6002-000-22430	GARNISHMENTS	960.75	
6002-000-22440	HEALTH PREMIUMS PAYABLE	(14,320.94)	
	TOTAL LIABILITIES		1,546.15

FUND EQUITY

6002-000-30000	FUND BALANCE	680,408.56	
	REVENUE OVER EXPENDITURES - YTD	106,806.28	
	TOTAL FUND EQUITY		787,214.84
	TOTAL LIABILITIES AND EQUITY		788,760.99

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
6002-000-31410 SALES AND USE TAX (1.5%)	18,821.76	40,271.69	198,630.00	158,358.31	20.3
TOTAL TAXES	18,821.76	40,271.69	198,630.00	158,358.31	20.3
<u>CHARGES & SERVICES</u>					
6002-000-34810 SEWER CHARGES	84,312.38	173,446.50	1,085,000.00	911,553.50	16.0
6002-000-34820 RURAL SEWER COLLECTIONS	2,472.51	4,774.27	30,000.00	25,225.73	15.9
6002-000-34830 HIGHWAY 20 LIFT STATION	.00	.00	14,480.00	14,480.00	.0
6002-000-34831 HIGHWAY 20 MINI LIFT STATION	.00	.00	7,000.00	7,000.00	.0
6002-000-34841 CREEL BAY PUMP STATION	.00	.00	11,300.00	11,300.00	.0
6002-000-34842 LAKEWOOD PUMP STATION	.00	.00	20,620.00	20,620.00	.0
6002-000-34880 COUNTRY CLUB LIFT STATION	.00	.00	2,178.00	2,178.00	.0
6002-000-34900 MISCELLANEOUS SERVICES	2,778.00	2,778.00	10,000.00	7,222.00	27.8
TOTAL CHARGES & SERVICES	89,562.89	180,998.77	1,180,578.00	999,579.23	15.3
<u>MISC. REVENUES</u>					
6002-000-36200 RENTAL/LEASE EQUIP. OR LAND	1,250.00	3,000.00	12,000.00	9,000.00	25.0
6002-000-36990 REIMB. OF EXPENDITURES	.00	.00	20,000.00	20,000.00	.0
TOTAL MISC. REVENUES	1,250.00	3,000.00	32,000.00	29,000.00	9.4
<u>TRANSFERS IN</u>					
6002-700-39120 EQUIPMENT RESERVE	.00	.00	120,000.00	120,000.00	.0
TOTAL TRANSFERS IN	.00	.00	120,000.00	120,000.00	.0
TOTAL FUND REVENUE	109,634.65	224,270.46	1,531,208.00	1,306,937.54	14.7

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER OPERATION</u>					
6002-320-41100	10,167.23	20,188.78	138,651.00	118,462.22	14.6
6002-320-41300	1,082.54	1,418.68	3,000.00	1,581.32	47.3
6002-320-42100	3,595.00	7,190.00	49,410.00	42,220.00	14.6
6002-320-42200	654.69	1,257.01	8,782.00	7,524.99	14.3
6002-320-42250	587.45	1,167.67	13,962.00	12,794.33	8.4
6002-320-42300	416.68	826.16	.00	(826.16)	.0
6002-320-42350	153.12	293.98	2,054.00	1,760.02	14.3
6002-320-42400	.00	.00	1,400.00	1,400.00	.0
6002-320-43110	.00	4,667.00	14,170.00	9,503.00	32.9
6002-320-43210	.00	.00	200.00	200.00	.0
6002-320-43320	.00	.00	1,500.00	1,500.00	.0
6002-320-43330	.00	.00	2,000.00	2,000.00	.0
6002-320-43400	208.00	308.00	1,000.00	692.00	30.8
6002-320-43510	1,521.91	1,808.06	9,000.00	7,191.94	20.1
6002-320-43560	144.92	289.84	1,500.00	1,210.16	19.3
6002-320-43570	566.46	1,126.04	4,000.00	2,873.96	28.2
6002-320-43600	30.36	30.36	2,000.00	1,969.64	1.5
6002-320-43830	.00	.00	3,000.00	3,000.00	.0
6002-320-44100	300.00	1,500.00	5,000.00	3,500.00	30.0
6002-320-44150	1.20	1.20	700.00	698.80	.2
6002-320-44170	.00	.00	200.00	200.00	.0
6002-320-44210	.00	.00	1,000.00	1,000.00	.0
6002-320-44220	254.99	254.99	.00	(254.99)	.0
6002-320-44240	201.96	201.96	15,000.00	14,798.04	1.4
6002-320-44260	.00	.00	15,000.00	15,000.00	.0
6002-320-44280	112.35	177.32	4,500.00	4,322.68	3.9
6002-320-44300	172.78	394.56	5,000.00	4,605.44	7.9
6002-320-44510	17.07	17.07	17,000.00	16,982.93	.1
6002-320-44520	.00	.00	5,000.00	5,000.00	.0
6002-320-44840	179.46	375.76	6,000.00	5,624.24	6.3
6002-320-44900	.00	.00	1,000.00	1,000.00	.0
6002-320-56450	.00	46.98	2,000.00	1,953.02	2.4
6002-320-56500	.00	.00	55,000.00	55,000.00	.0
6002-320-57300	.00	.00	375.00	375.00	.0
6002-320-58480	.00	.00	5,000.00	5,000.00	.0
TOTAL SEWER OPERATION	20,368.17	43,541.42	393,404.00	349,862.58	11.1

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORM SEWER</u>					
6002-321-41100	PERMANENT SALARIES	4,093.81	8,155.92	57,540.00	49,384.08 14.2
6002-321-41300	OVERTIME SALARIES	.00	345.42	4,000.00	3,654.58 8.6
6002-321-42100	HEALTH INS. PREMIUMS (BCBS)	1,275.00	2,550.00	15,300.00	12,750.00 16.7
6002-321-42200	FICA EXPENSE	253.82	527.09	4,513.00	3,985.91 11.7
6002-321-42250	CITY SHARE NDPERS	412.24	821.29	.00 (	821.29) .0
6002-321-42300	CITY SHARE DEFERRED COMP.	.00	.00	6,927.00	6,927.00 .0
6002-321-42350	MEDICARE	59.36	123.27	1,055.00	931.73 11.7
6002-321-43210	FIRE AND TORNADO	.00	.00	1,000.00	1,000.00 .0
6002-321-43510	ELECTRICITY	3,360.26	3,360.26	15,000.00	11,639.74 22.4
6002-321-43560	TELEPHONE	47.83	95.66	.00 (	95.66) .0
6002-321-44260	EQUIPMENT MAINTENANCE	148.52	176.50	4,000.00	3,823.50 4.4
6002-321-44280	TOOLS & EQUIP. EXPENSE	109.66	109.66	3,000.00	2,890.34 3.7
6002-321-44300	BUILDING MAINT. EXPENSE	343.54	373.50	1,000.00	626.50 37.4
6002-321-44510	LIFT MAINTENANCE EXPENSE	.00	11.99	15,000.00	14,988.01 .1
6002-321-44520	SEWER LINE MAINTENANCE EXPENSE	.00	.00	9,000.00	9,000.00 .0
6002-321-44540	DRAINAGE DITCH MAINT. EXPENSE	.00	.00	15,000.00	15,000.00 .0
6002-321-56290	LEASE/PERMIT PAYMENT	.00	.00	12,000.00	12,000.00 .0
6002-321-56500	EQUIPMENT (\$500 OR OVER)	.00	.00	55,000.00	55,000.00 .0
6002-321-58480	SCADA SYSTEM EXPENSES	.00	.00	10,000.00	10,000.00 .0
	TOTAL STORM SEWER	10,104.04	16,650.56	229,335.00	212,684.44 7.3

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTEWATER TREATMENT</u>					
6002-322-41100	4,975.17	9,889.34	69,582.00	59,692.66	14.2
6002-322-41200	.00	.00	5,000.00	5,000.00	.0
6002-322-41300	1,764.63	3,483.06	1,500.00	(1,983.06)	232.2
6002-322-42100	1,275.00	2,550.00	15,300.00	12,750.00	16.7
6002-322-42200	417.87	829.09	4,189.00	3,359.91	19.8
6002-322-42250	501.00	995.86	.00	(995.86)	.0
6002-322-42300	.00	.00	7,007.00	7,007.00	.0
6002-322-42350	97.73	193.90	1,009.00	815.10	19.2
6002-322-42400	.00	.00	1,300.00	1,300.00	.0
6002-322-43210	.00	.00	3,000.00	3,000.00	.0
6002-322-43320	.00	.00	1,000.00	1,000.00	.0
6002-322-43400	440.00	440.00	1,000.00	560.00	44.0
6002-322-43510	662.20	1,037.72	11,000.00	9,962.28	9.4
6002-322-43560	60.07	120.14	600.00	479.86	20.0
6002-322-43570	566.46	1,126.05	4,000.00	2,873.95	28.2
6002-322-43830	.00	.00	2,000.00	2,000.00	.0
6002-322-44100	.00	.00	250.00	250.00	.0
6002-322-44170	.00	.00	100.00	100.00	.0
6002-322-44200	35.75	35.75	150.00	114.25	23.8
6002-322-44210	.00	.00	500.00	500.00	.0
6002-322-44220	.00	.00	400.00	400.00	.0
6002-322-44230	.00	.00	200.00	200.00	.0
6002-322-44240	562.37	562.37	15,000.00	14,437.63	3.8
6002-322-44260	345.98	345.98	15,000.00	14,654.02	2.3
6002-322-44280	.00	.00	1,500.00	1,500.00	.0
6002-322-44300	.00	.00	1,500.00	1,500.00	.0
6002-322-44340	.00	.00	1,000.00	1,000.00	.0
6002-322-44510	.00	.00	500.00	500.00	.0
6002-322-44530	.00	.00	10,000.00	10,000.00	.0
6002-322-44540	.00	.00	10,000.00	10,000.00	.0
6002-322-44610	.00	.00	3,500.00	3,500.00	.0
6002-322-44900	.00	.00	500.00	500.00	.0
6002-322-56450	66.36	66.36	5,000.00	4,933.64	1.3
TOTAL WASTEWATER TREATMENT	11,770.59	21,675.62	192,587.00	170,911.38	11.3

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EMBANKMENT</u>					
6002-323-41100 PERMANENT SALARIES	4,697.54	9,313.90	61,668.00	52,354.10	15.1
6002-323-41300 OVERTIME SALARIES	866.11	3,086.54	.00 (	3,086.54)	.0
6002-323-42100 HEALTH INS. PREMIUMS (BCBS)	2,020.50	4,041.00	24,250.00	20,209.00	16.7
6002-323-42200 FICA EXPENSE	332.10	744.01	3,712.00	2,967.99	20.0
6002-323-42250 CITY SHARE NDPERS	473.04	937.91	.00 (	937.91)	.0
6002-323-42300 CITY SHARE DEFERRED COMP.	.00	.00	6,210.00	6,210.00	.0
6002-323-42350 MEDICARE	77.66	173.99	894.00	720.01	19.5
6002-323-43830 GRAVEL EXPENSE	.00	.00	1,500.00	1,500.00	.0
6002-323-44220 CLOTHING & UNIFORMS	.00	.00	300.00	300.00	.0
6002-323-44260 EQUIPMENT MAINTENANCE	172.27	767.27	7,000.00	6,232.73	11.0
6002-323-44280 TOOLS & EQUIP. EXPENSE	39.99	524.94	.00 (	524.94)	.0
6002-323-44740 EAST BAY PUMP STATION	2,487.46	5,147.16	16,000.00	10,852.84	32.2
6002-323-44750 17TH STREET PUMP STATION	452.13	906.63	3,000.00	2,093.37	30.2
6002-323-44760 CREEL BAY PUMP STATION	4,644.98	7,006.14	35,000.00	27,993.86	20.0
6002-323-44780 HWY 20 PUMP STATION	741.33	1,462.21	6,000.00	4,537.79	24.4
6002-323-44781 MINI HWY 20 PUMP STATION	139.47	274.31	.00 (	274.31)	.0
6002-323-44790 COUNTRY CLUB PUMP STATION	83.48	83.48	1,278.00	1,194.52	6.5
6002-323-44791 LAKEWOOD PUMP STATION	1,127.09	1,127.09	11,300.00	10,172.91	10.0
6002-323-50000 DIKE MAINTENANCE	.00	.00	7,500.00	7,500.00	.0
6002-323-50100 SPRAYING	.00	.00	10,000.00	10,000.00	.0
6002-323-56290 LEASE/PERMIT PAYMENT	.00	.00	6,000.00	6,000.00	.0
6002-323-56500 EQUIPMENT (\$500 OR OVER)	.00	.00	10,000.00	10,000.00	.0
TOTAL EMBANKMENT	18,355.15	35,596.58	211,612.00	176,015.42	16.8
<u>TRANSFERS IN/OUT</u>					
6002-700-44760 CREEL BAY PUMP STATION	.00	.00	8,522.00	8,522.00	.0
6002-700-44780 HWY 20 PUMP STATION	.00	.00	8,480.00	8,480.00	.0
6002-700-44781 MINI HWY 20 PUMP STATION	.00	.00	7,080.00	7,080.00	.0
6002-700-44790 COUNTRY CLUB PUMP STATION	.00	.00	900.00	900.00	.0
6002-700-44791 LAKEWOOD PUMP STATION	.00	.00	9,320.00	9,320.00	.0
6002-700-55060 DEPRECIATION	.00	.00	46,000.00	46,000.00	.0
6002-700-56310 TRANSFER OUT - EQUIPMENT RESER	.00	.00	64,000.00	64,000.00	.0
6002-700-56980 INTERDEPARTMENT EXPENSE	.00	.00	129,492.00	129,492.00	.0
6002-700-57990 LOT RENT AT AIRPORT	.00	.00	10,000.00	10,000.00	.0
6002-700-58900 TRANSFERS OUT	.00	.00	282,114.00	282,114.00	.0
TOTAL TRANSFERS IN/OUT	.00	.00	565,908.00	565,908.00	.0
TOTAL FUND EXPENDITURES	60,597.95	117,464.18	1,592,846.00	1,475,381.82	7.4
NET REVENUE OVER EXPENDITURES	49,036.70	106,806.28	(61,638.00)	(168,444.28)	173.3

CITY OF DEVILS LAKE
 BALANCE SHEET
 FEBRUARY 28, 2026

SANITATION FUND

ASSETS

6003-000-11000	CASH IN COMBINED FUND	889,828.20	
6003-000-11100	CASH ON HAND	20.00	
6003-000-12040	ACCTS. REC. (SPEC/OTHER)	37,162.53	
6003-000-12110	UB ACCOUNTS RECEIVABLE	184,239.04	
	TOTAL ASSETS		1,111,249.77

LIABILITIES AND EQUITY

LIABILITIES

6003-000-21210	ACCOUNTS PAYABLE	3,932.17	
6003-000-22220	STATE W/H TAXES PAYABLE	331.00	
6003-000-22290	MEDICARE PAYABLE	609.53	
6003-000-22300	ND PERS	(3,908.14)	
6003-000-22310	FICA PAYABLE	2,607.88	
6003-000-22320	DEFERRED COMP.	(6,992.05)	
6003-000-22390	UNUM INS. PAYABLE	(902.10)	
6003-000-22410	USABLE(ACCIDENT/CANCER/LIFE) I	(363.81)	
6003-000-22430	GARNISHMENTS	1,853.43	
6003-000-22440	HEALTH PREMIUMS PAYABLE	1,417.89	
	TOTAL LIABILITIES		(1,414.20)

FUND EQUITY

6003-000-30000	FUND BALANCE	921,158.51	
	REVENUE OVER EXPENDITURES - YTD	191,505.46	
	TOTAL FUND EQUITY		1,112,663.97
	TOTAL LIABILITIES AND EQUITY		1,111,249.77

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

SANITATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVT. REVENUE</u>					
6003-000-33640	.00	.00	10,000.00	10,000.00	.0
	.00	.00	10,000.00	10,000.00	.0
<u>CHARGES & SERVICES</u>					
6003-000-34410	162,101.01	324,419.35	1,968,000.00	1,643,580.65	16.5
6003-000-34420	5,516.11	11,254.94	95,000.00	83,745.06	11.9
6003-000-34430	2,622.50	6,402.50	62,500.00	56,097.50	10.2
6003-000-34480	2,810.00	6,560.00	24,000.00	17,440.00	27.3
6003-000-34490	21,630.00	41,698.00	325,000.00	283,302.00	12.8
6003-000-34500	4,095.62	8,189.66	51,500.00	43,310.34	15.9
6003-000-34540	1,776.00	4,397.00	10,000.00	5,603.00	44.0
6003-000-34550	207.62	622.14	.00	(622.14)	.0
6003-000-34900	.00	.00	200.00	200.00	.0
	200,758.86	403,543.59	2,536,200.00	2,132,656.41	15.9
<u>MISC. REVENUES</u>					
6003-000-36200	85.00	255.00	.00	(255.00)	.0
6003-000-36710	.00	.00	450,000.00	450,000.00	.0
6003-000-36900	.00	33.49	.00	(33.49)	.0
	85.00	288.49	450,000.00	449,711.51	.1
<u>TRANSFERS IN</u>					
6003-700-39120	.00	.00	300,000.00	300,000.00	.0
	.00	.00	300,000.00	300,000.00	.0
	200,843.86	403,832.08	3,296,200.00	2,892,367.92	12.3

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

SANITATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SANITATION OPERATION</u>					
6003-330-41100	29,651.75	58,756.29	448,788.00	390,031.71	13.1
6003-330-41200	2,340.00	5,196.00	15,000.00	9,804.00	34.6
6003-330-41300	1,611.70	4,188.51	10,000.00	5,811.49	41.9
6003-330-42100	8,695.00	17,390.00	120,000.00	102,610.00	14.5
6003-330-42200	2,050.24	4,161.33	27,920.00	23,758.67	14.9
6003-330-42250	626.12	1,239.40	46,703.00	45,463.60	2.7
6003-330-42300	2,219.54	4,400.55	.00 (	4,400.55)	.0
6003-330-42350	479.48	973.21	6,725.00	5,751.79	14.5
6003-330-42400	.00	.00	7,500.00	7,500.00	.0
6003-330-43110	.00	4,666.00	14,170.00	9,504.00	32.9
6003-330-43210	.00	.00	2,500.00	2,500.00	.0
6003-330-43320	.00	.00	1,500.00	1,500.00	.0
6003-330-43400	501.90	501.90	30.00 (	471.90)	1673.0
6003-330-43510	1,046.89	1,046.89	13,000.00	11,953.11	8.1
6003-330-43560	129.87	259.74	2,000.00	1,740.26	13.0
6003-330-43570	1,963.29	3,504.17	11,000.00	7,495.83	31.9
6003-330-43600	264.85	518.16	10,000.00	9,481.84	5.2
6003-330-44100	300.00	1,500.00	7,000.00	5,500.00	21.4
6003-330-44120	.00	.00	7,500.00	7,500.00	.0
6003-330-44170	.00	.00	600.00	600.00	.0
6003-330-44200	830.88	1,680.69	11,000.00	9,319.31	15.3
6003-330-44210	.00	.00	500.00	500.00	.0
6003-330-44220	274.94	335.72	3,600.00	3,264.28	9.3
6003-330-44240	3,602.90	3,602.90	85,000.00	81,397.10	4.2
6003-330-44260	408.27	4,100.11	70,000.00	65,899.89	5.9
6003-330-44280	.00	.00	1,000.00	1,000.00	.0
6003-330-44300	.00	.00	12,000.00	12,000.00	.0
6003-330-44710	.00	.00	20,000.00	20,000.00	.0
6003-330-44720	.00	4,166.67	55,000.00	50,833.33	7.6
6003-330-44900	.00	.00	1,000.00	1,000.00	.0
6003-330-56450	31.30	60.29	.00 (	60.29)	.0
6003-330-56500	.00	.00	750,000.00	750,000.00	.0
6003-330-57100	.00	.00	13,000.00	13,000.00	.0
6003-330-57200	.00	.00	7,000.00	7,000.00	.0
TOTAL SANITATION OPERATION	57,028.92	122,248.53	1,781,036.00	1,658,787.47	6.9

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

SANITATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INERT LANDFILL</u>					
6003-335-41100	PERMANENT SALARIES	4,638.15	9,195.32	60,895.00	51,699.68 15.1
6003-335-41300	OVERTIME SALARIES	.00	43.49	100.00	56.51 43.5
6003-335-42100	HEALTH INS. PREMIUMS (BCBS)	956.25	1,912.50	11,480.00	9,567.50 16.7
6003-335-42200	FICA EXPENSE	287.56	572.80	3,666.00	3,093.20 15.6
6003-335-42300	CITY SHARE DEFERRED COMP.	467.06	925.98	6,132.00	5,206.02 15.1
6003-335-42350	MEDICARE	67.26	133.97	883.00	749.03 15.2
6003-335-43210	FIRE AND TORNADO	.00	.00	300.00	300.00 .0
6003-335-43510	ELECTRICITY	215.77	437.76	1,800.00	1,362.24 24.3
6003-335-43560	TELEPHONE	59.95	119.90	.00	(119.90) .0
6003-335-43570	HEAT	.00	.00	700.00	700.00 .0
6003-335-44200	OPERATION & MAINT. EXPENSE	164.97	164.97	149.00	(15.97) 110.7
6003-335-44240	GAS, OIL, GREASE, ETC.	.00	.00	10,000.00	10,000.00 .0
6003-335-44260	EQUIPMENT MAINTENANCE	307.58	4,655.99	25,000.00	20,344.01 18.6
6003-335-44280	TOOLS & EQUIP. EXPENSE	.00	.00	1,000.00	1,000.00 .0
6003-335-44300	BUILDING MAINT. EXPENSE	.00	.00	100.00	100.00 .0
6003-335-44710	REFUSE CONTAINERS	.00	.00	24,000.00	24,000.00 .0
6003-335-44730	SPRING & FALL CLEANUP EXP.	.00	.00	12,000.00	12,000.00 .0
6003-335-44900	MISCELLANEOUS EXPENSE	.00	.00	500.00	500.00 .0
6003-335-56370	FILL FOR LANDFILL	.00	.00	20,000.00	20,000.00 .0
6003-335-56550	ROAD BLADING	.00	.00	7,500.00	7,500.00 .0
	TOTAL INERT LANDFILL	7,164.55	18,162.68	186,205.00	168,042.32 9.8
<u>TRANSFER STATION</u>					
6003-336-41100	PERMANENT SALARIES	7,049.98	13,977.90	92,556.00	78,578.10 15.1
6003-336-41300	OVERTIME SALARIES	172.00	469.62	3,000.00	2,530.38 15.7
6003-336-42100	HEALTH INS. PREMIUMS (BCBS)	2,638.75	5,277.50	31,670.00	26,392.50 16.7
6003-336-42200	FICA EXPENSE	413.18	829.53	5,572.00	4,742.47 14.9
6003-336-42300	CITY SHARE DEFERRED COMP.	709.92	1,407.55	9,320.00	7,912.45 15.1
6003-336-42350	MEDICARE	96.63	194.00	1,342.00	1,148.00 14.5
6003-336-42400	WORKERS COMP. EXPENSE	.00	.00	2,500.00	2,500.00 .0
6003-336-43210	FIRE AND TORNADO	.00	.00	300.00	300.00 .0
6003-336-43510	ELECTRICITY	278.56	557.69	3,500.00	2,942.31 15.9
6003-336-43560	TELEPHONE	.00	.00	700.00	700.00 .0
6003-336-43570	HEAT	.00	.00	275.00	275.00 .0
6003-336-44170	DRUG & ALCOHOL TESTING EXP.	.00	.00	300.00	300.00 .0
6003-336-44200	OPERATION & MAINT. EXPENSE	91.97	183.94	1,000.00	816.06 18.4
6003-336-44210	JANITORIAL SUPPLIES EXPENSE	.00	.00	200.00	200.00 .0
6003-336-44240	GAS, OIL, GREASE, ETC.	3,709.73	3,709.73	45,000.00	41,290.27 8.2
6003-336-44260	EQUIPMENT MAINTENANCE	29.80	29.80	20,000.00	19,970.20 .2
6003-336-44280	TOOLS & EQUIP. EXPENSE	.00	.00	300.00	300.00 .0
6003-336-44300	BUILDING MAINT. EXPENSE	.00	.00	2,500.00	2,500.00 .0
6003-336-44710	REFUSE CONTAINERS	.00	.00	24,000.00	24,000.00 .0
6003-336-44720	RECYCLING EXPENSES	.00	.00	500.00	500.00 .0
6003-336-56450	SAFETY EQUIPMENT	.00	.00	55.00	55.00 .0
6003-336-58800	TRANSFER STATION TIPPING	23,284.91	45,278.15	291,825.00	246,546.85 15.5
	TOTAL TRANSFER STATION	38,475.43	71,915.41	536,415.00	464,499.59 13.4

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

SANITATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFERS IN/OUT</u>					
6003-700-55060 DEPRECIATION	.00	.00	75,000.00	75,000.00	.0
6003-700-56310 EQUIPMENT RESERVE	.00	.00	37,000.00	37,000.00	.0
6003-700-56980 INTERDEPARTMENT EXPENSE	.00	.00	129,492.00	129,492.00	.0
6003-700-57990 LOT RENT AT AIRPORT	.00	.00	10,000.00	10,000.00	.0
6003-700-58900 TRANSFERS OUT	.00	.00	509,200.00	509,200.00	.0
TOTAL TRANSFERS IN/OUT	.00	.00	760,692.00	760,692.00	.0
TOTAL FUND EXPENDITURES	102,668.90	212,326.62	3,264,348.00	3,052,021.38	6.5
NET REVENUE OVER EXPENDITURES	98,174.96	191,505.46	31,852.00	(159,653.46)	601.2

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

WATER SOURCE REPLACEMENT

ASSETS

6006-000-11000	CASH IN COMBINED FUND	1,388,388.61	
6006-000-11320	BREMER BK CHK #1000488	2,201,974.43	
	TOTAL ASSETS		<u>3,590,363.04</u>

LIABILITIES AND EQUITY

FUND EQUITY

6006-000-30000	FUND BALANCE	3,590,363.04	
	TOTAL FUND EQUITY		<u>3,590,363.04</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,590,363.04</u>

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

WATER SOURCE REPLACEMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES & SERVICES</u>						
6006-000-34730	WATER SOURCE REPLACEMENT FEE	.00	.00	165,000.00	165,000.00	.0
	TOTAL CHARGES & SERVICES	.00	.00	165,000.00	165,000.00	.0
	TOTAL FUND REVENUE	.00	.00	165,000.00	165,000.00	.0

CITY OF DEVILS LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

WATER SOURCE REPLACEMENT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFERS IN/OUT</u>						
6006-700-58900	TRANSFERS OUT	.00	.00	75,000.00	75,000.00	.0
	TOTAL TRANSFERS IN/OUT	.00	.00	75,000.00	75,000.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	75,000.00	75,000.00	.0
	NET REVENUE OVER EXPENDITURES	.00	.00	90,000.00	90,000.00	.0

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

LIBRARY

ASSETS

8002-000-11000	CASH IN COMBINED FUND	198,122.25	
8002-000-11100	CASH ON HAND	192.50	
	TOTAL ASSETS		198,314.75

LIABILITIES AND EQUITY

LIABILITIES

8002-000-21210	ACCOUNTS PAYABLE	3,242.90	
8002-000-22210	FEDERAL WITHHOLDING TAXES PAYA	835.32	
8002-000-22220	STATE W/H TAXES PAYABLE	17.00	
8002-000-22290	MEDICARE PAYABLE	79.78	
8002-000-22300	ND PERS	2,296.41	
8002-000-22310	FICA PAYABLE	1,654.58	
8002-000-22370	MED. & DEP. CARE FLEX PAY.	(3,600.00)	
8002-000-22390	UNUM INS. PAYABLE	472.70	
8002-000-22430	GARNISHMENTS	440.27	
8002-000-22440	HEALTH PREMIUMS PAYABLE	(173.96)	
	TOTAL LIABILITIES		5,265.00

FUND EQUITY

8002-000-30000	FUND BALANCE	99,736.97	
	REVENUE OVER EXPENDITURES - YTD	93,312.78	
	TOTAL FUND EQUITY		193,049.75
	TOTAL LIABILITIES AND EQUITY		198,314.75

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

LIBRARY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>TAXES</u>						
8002-000-31100	GENERAL PROPERTY TAXES	42,244.87	45,066.94	122,248.00	77,181.06	36.9
8002-000-31130	RAMSEY COUNTY TAXES	84,723.38	87,354.78	207,639.00	120,284.22	42.1
	TOTAL TAXES	126,968.25	132,421.72	329,887.00	197,465.28	40.1
<u>INTERGOVT. REVENUE</u>						
8002-000-33600	STATE GRANT PROGRAM	.00	.00	10,000.00	10,000.00	.0
8002-000-33620	COUNTY TELECOMMUNICATION	.00	.00	798.00	798.00	.0
	TOTAL INTERGOVT. REVENUE	.00	.00	10,798.00	10,798.00	.0
<u>MISC. REVENUES</u>						
8002-000-36010	PHOTO COPY CHARGES	149.25	270.31	1,500.00	1,229.69	18.0
8002-000-36030	SALES	19.97	67.37	500.00	432.63	13.5
8002-000-36040	LOST & DAMAGED ITEMS	76.76	76.76	500.00	423.24	15.4
8002-000-36060	NON-RESIDENT LIBRARY FEE	150.00	190.00	600.00	410.00	31.7
8002-000-36065	LIBRARY CARD FEE	5.00	10.00	50.00	40.00	20.0
8002-000-36066	COMPUTER USE FEE	.00	1.00	100.00	99.00	1.0
8002-000-36070	DONATIONS	19.21	128.62	1,000.00	871.38	12.9
8002-000-36090	FOUNDATION SUPPORT	.00	.00	2,000.00	2,000.00	.0
8002-000-36100	INTEREST EARNINGS	491.72	838.80	1,000.00	161.20	83.9
8002-000-36110	GRANTS	.00	5,940.90	10,000.00	4,059.10	59.4
8002-000-36230	ILL FEES	12.00	16.00	100.00	84.00	16.0
8002-000-36900	MISCELLANEOUS REVENUE	21.25	117.25	1,000.00	882.75	11.7
8002-000-36990	REIMB. OF EXPENDITURES	.00	.00	400.00	400.00	.0
	TOTAL MISC. REVENUES	945.16	7,657.01	18,750.00	11,092.99	40.8
	TOTAL FUND REVENUE	127,913.41	140,078.73	359,435.00	219,356.27	39.0

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

LIBRARY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
8002-000-41100	8,540.62	16,782.99	158,355.00	141,572.01	10.6
8002-000-41200	4,148.00	7,170.00	39,950.00	32,780.00	18.0
8002-000-42100	3,295.50	6,591.00	54,850.00	48,259.00	12.0
8002-000-42200	749.03	1,416.84	12,295.00	10,878.16	11.5
8002-000-42250	860.04	1,690.04	.00	(1,690.04)	.0
8002-000-42300	.00	.00	15,946.00	15,946.00	.0
8002-000-42350	175.18	331.36	2,875.00	2,543.64	11.5
8002-000-42400	.00	.00	500.00	500.00	.0
8002-000-43110	.00	.00	1,200.00	1,200.00	.0
8002-000-43210	.00	.00	2,000.00	2,000.00	.0
8002-000-43320	.00	.00	2,900.00	2,900.00	.0
8002-000-43400	1,016.99	1,016.99	4,000.00	2,983.01	25.4
8002-000-43510	.00	.00	11,000.00	11,000.00	.0
8002-000-43560	.00	117.60	2,000.00	1,882.40	5.9
8002-000-43570	30.80	82.96	500.00	417.04	16.6
8002-000-43600	11.20	1,272.53	5,000.00	3,727.47	25.5
8002-000-44040	934.57	2,479.38	5,000.00	2,520.62	49.6
8002-000-44100	471.47	2,864.09	10,000.00	7,135.91	28.6
8002-000-44130	70.27	70.27	2,500.00	2,429.73	2.8
8002-000-44200	.00	.00	15,000.00	15,000.00	.0
8002-000-44250	11.39	1,075.47	9,000.00	7,924.53	12.0
8002-000-44270	11.20	11.20	2,500.00	2,488.80	.5
8002-000-44290	.00	1,075.99	5,000.00	3,924.01	21.5
8002-000-44300	1,092.00	2,335.68	3,000.00	664.32	77.9
8002-000-44350	128.29	381.56	12,000.00	11,618.44	3.2
8002-000-44370	.00	.00	2,000.00	2,000.00	.0
8002-000-44380	.00	.00	1,000.00	1,000.00	.0
8002-000-44390	.00	.00	5,000.00	5,000.00	.0
8002-000-44900	.00	.00	100.00	100.00	.0
8002-000-44990	.00	.00	1,000.00	1,000.00	.0
8002-000-56401	.00	.00	1,000.00	1,000.00	.0
TOTAL NON-DEPARTMENTAL	21,546.55	46,765.95	387,471.00	340,705.05	12.1
<u>TRANSFERS IN/OUT</u>					
8002-700-43020	.00	.00	1,200.00	1,200.00	.0
TOTAL TRANSFERS IN/OUT	.00	.00	1,200.00	1,200.00	.0
TOTAL FUND EXPENDITURES	21,546.55	46,765.95	388,671.00	341,905.05	12.0
NET REVENUE OVER EXPENDITURES	106,366.86	93,312.78	(29,236.00)	(122,548.78)	319.2

CITY OF DEVILS LAKE
 BALANCE SHEET
 FEBRUARY 28, 2026

PARKING AUTHORITY

ASSETS

8006-000-11000	CASH IN COMBINED FUND	50,906.55	
	TOTAL ASSETS		50,906.55

LIABILITIES AND EQUITY

LIABILITIES

8006-000-21210	ACCOUNTS PAYABLE	4,277.47	
	TOTAL LIABILITIES		4,277.47

FUND EQUITY

8006-000-30000	FUND BALANCE	50,494.12	
	REVENUE OVER EXPENDITURES - YTD	(3,865.04)	
	TOTAL FUND EQUITY		46,629.08
	TOTAL LIABILITIES AND EQUITY		50,906.55

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

PARKING AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISC. REVENUES</u>					
8006-000-36200 RENTAL/LEASE EQUIP. OR LAND	.00	.00	2,400.00	2,400.00	.0
TOTAL MISC. REVENUES	.00	.00	2,400.00	2,400.00	.0
<u>DEBT SERVICE REVENUES</u>					
8006-000-38590 PARKING MAINT. 2-01	.00	412.43	15,000.00	14,587.57	2.8
TOTAL DEBT SERVICE REVENUES	.00	412.43	15,000.00	14,587.57	2.8
TOTAL FUND REVENUE	.00	412.43	17,400.00	16,987.57	2.4

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

PARKING AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
8006-000-43600 PUBLISHING/PRINTING/ADVERTISIN	.00	.00	500.00	500.00	.0
8006-000-43800 REPAIR & MAINTENANCE	4,257.47	4,257.47	5,000.00	742.53	85.2
8006-000-43810 SNOW REMOVAL EXPENSE	.00	.00	5,000.00	5,000.00	.0
8006-000-43850 SWEEPING EXPENSE	.00	.00	5,000.00	5,000.00	.0
8006-000-43860 WEED CONTROL	.00	.00	500.00	500.00	.0
8006-000-43920 SIGNING & PAINTING EXPENSE	.00	.00	500.00	500.00	.0
8006-000-44100 OFFICE SUP. & POSTAGE	20.00	20.00	50.00	30.00	40.0
8006-000-44900 MISCELLANEOUS EXPENSE	.00	.00	50.00	50.00	.0
TOTAL NON-DEPARTMENTAL	4,277.47	4,277.47	16,600.00	12,322.53	25.8
<u>TRANSFERS IN/OUT</u>					
8006-700-43020 PROJECT ADMINISTRATION %	.00	.00	1,200.00	1,200.00	.0
TOTAL TRANSFERS IN/OUT	.00	.00	1,200.00	1,200.00	.0
TOTAL FUND EXPENDITURES	4,277.47	4,277.47	17,800.00	13,522.53	24.0
NET REVENUE OVER EXPENDITURES	(4,277.47)	(3,865.04)	(400.00)	3,465.04	(966.3)

CITY OF DEVILS LAKE
 BALANCE SHEET
 FEBRUARY 28, 2026

CITY BEAUTIFICATION

ASSETS

8008-000-11000	CASH IN COMBINED FUND		31,599.78	
	TOTAL ASSETS			<u>31,599.78</u>

LIABILITIES AND EQUITY

FUND EQUITY

8008-000-30000	FUND BALANCE		31,819.13	
	REVENUE OVER EXPENDITURES - YTD	(	219.35)	
	TOTAL FUND EQUITY			<u>31,599.78</u>
	TOTAL LIABILITIES AND EQUITY			<u>31,599.78</u>

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

CITY BEAUTIFICATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISC. REVENUES</u>					
8008-000-36940 TOURISM CONTRIBUTION	.00	.00	5,000.00	5,000.00	.0
TOTAL MISC. REVENUES	.00	.00	5,000.00	5,000.00	.0
<u>TRANSFERS IN</u>					
8008-700-39990 TRANSFERS IN	.00	.00	20,000.00	20,000.00	.0
TOTAL TRANSFERS IN	.00	.00	20,000.00	20,000.00	.0
TOTAL FUND REVENUE	.00	.00	25,000.00	25,000.00	.0

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

CITY BEAUTIFICATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
8008-000-43600 PUBLISHING/PRINTING/ADVERTISIN	.00	.00	100.00	100.00	.0
8008-000-43800 REPAIR & MAINTENANCE	.00	.00	1,000.00	1,000.00	.0
8008-000-44900 MISCELLANEOUS EXPENSE	.00	.00	5,000.00	5,000.00	.0
8008-000-55100 CITY BEAUTIFICATION	.00	.00	100.00	100.00	.0
8008-000-55110 FLOWERS	.00	.00	6,000.00	6,000.00	.0
8008-000-55120 BANNERS	.00	.00	10,000.00	10,000.00	.0
8008-000-58120 CHRISTMAS LIGHTS/DECORATIONS	219.35	219.35	15,000.00	14,780.65	1.5
TOTAL NON-DEPARTMENTAL	219.35	219.35	37,200.00	36,980.65	.6
<u>TRANSFERS IN/OUT</u>					
8008-700-58900 TRANSFERS OUT	.00	.00	2,400.00	2,400.00	.0
TOTAL TRANSFERS IN/OUT	.00	.00	2,400.00	2,400.00	.0
TOTAL FUND EXPENDITURES	219.35	219.35	39,600.00	39,380.65	.6
NET REVENUE OVER EXPENDITURES	(219.35)	(219.35)	(14,600.00)	(14,380.65)	(1.5)

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

DL HIST PRESERVATION FUND

ASSETS

8009-000-11000	CASH IN COMBINED FUND	5,289.79	
	TOTAL ASSETS		5,289.79

LIABILITIES AND EQUITY

FUND EQUITY

8009-000-30000	FUND BALANCE	5,289.79	
	TOTAL FUND EQUITY		5,289.79
	TOTAL LIABILITIES AND EQUITY		5,289.79

CITY OF DEVILS LAKE
 BALANCE SHEET
 FEBRUARY 28, 2026

SELF INSURANCE

ASSETS

8011-000-11000	CASH IN COMBINED FUND	14,228.68	
8011-000-11370	BREMER SELF INS. #1000421	228,089.60	
8011-000-11371	BREMER BANK - SI MM	10,710.13	
8011-000-11390	BRAVERA SELF INS	601,172.83	
	TOTAL ASSETS		854,201.24

LIABILITIES AND EQUITY

LIABILITIES

8011-000-22450	BCBS ADMIN. FEE PAYABLE	38,652.36	
	TOTAL LIABILITIES		38,652.36

FUND EQUITY

8011-000-30000	FUND BALANCE	745,350.89	
	REVENUE OVER EXPENDITURES - YTD	70,197.99	
	TOTAL FUND EQUITY		815,548.88
	TOTAL LIABILITIES AND EQUITY		854,201.24

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

SELF INSURANCE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISC. REVENUES</u>					
8011-000-36100 INTEREST EARNINGS	1,116.97	2,253.68	1,000.00	(1,253.68)	225.4
8011-000-36350 CDL PREMIUMS	70,262.62	140,877.75	880,000.00	739,122.25	16.0
8011-000-36900 MISCELLANEOUS REVENUE	21,420.26	22,254.60	10,000.00	(12,254.60)	222.6
TOTAL MISC. REVENUES	92,799.85	165,386.03	891,000.00	725,613.97	18.6
TOTAL FUND REVENUE	92,799.85	165,386.03	891,000.00	725,613.97	18.6

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

SELF INSURANCE

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>						
8011-000-42130	CDL CLAIMS	43,516.64	95,084.42	865,000.00	769,915.58	11.0
8011-000-44900	MISCELLANEOUS EXPENSE	.00	103.62	.00	(103.62)	.0
TOTAL NON-DEPARTMENTAL		43,516.64	95,188.04	865,000.00	769,811.96	11.0
TOTAL FUND EXPENDITURES		43,516.64	95,188.04	865,000.00	769,811.96	11.0
NET REVENUE OVER EXPENDITURES		49,283.21	70,197.99	26,000.00	(44,197.99)	270.0

CITY OF DEVILS LAKE
 BALANCE SHEET
 FEBRUARY 28, 2026

AIRPORT HANGAR

ASSETS

8015-000-11000	CASH IN COMBINED FUND		99,472.89	
8015-000-12040	ACCTS. REC. (SPEC/OTHER)		900.00	
	TOTAL ASSETS			<u>100,372.89</u>

LIABILITIES AND EQUITY

FUND EQUITY

8015-000-30000	FUND BALANCE		98,372.89	
	REVENUE OVER EXPENDITURES - YTD	2,000.00		
	TOTAL FUND EQUITY			<u>100,372.89</u>
	TOTAL LIABILITIES AND EQUITY			<u>100,372.89</u>

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

AIRPORT HANGAR

		<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>MISC. REVENUES</u>						
8015-000-36800	HANGAR BUILDING RENT	1,000.00	2,000.00	12,000.00	10,000.00	16.7
	TOTAL MISC. REVENUES	1,000.00	2,000.00	12,000.00	10,000.00	16.7
	TOTAL FUND REVENUE	1,000.00	2,000.00	12,000.00	10,000.00	16.7

CITY OF DEVILS LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

AIRPORT HANGAR

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
8015-000-43210 FIRE AND TORNADO	.00	.00	1,400.00	1,400.00	.0
TOTAL NON-DEPARTMENTAL	.00	.00	1,400.00	1,400.00	.0
TOTAL FUND EXPENDITURES	.00	.00	1,400.00	1,400.00	.0
NET REVENUE OVER EXPENDITURES	1,000.00	2,000.00	10,600.00	8,600.00	18.9

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

DEVILS LAKE REGIONAL AIRPORT

ASSETS

9000-000-11000	CASH IN COMBINED FUND	1,292,935.86	
9000-000-12360	AIRPORT EQUIP RES CD	17,014.00	
9000-000-12410	AIRPORT CD	23,166.98	
	TOTAL ASSETS		1,333,116.84

LIABILITIES AND EQUITY

LIABILITIES

9000-000-21210	ACCOUNTS PAYABLE	4,787.36	
9000-000-22210	FEDERAL WITHHOLDING TAXES PAYA	881.65	
9000-000-22220	STATE W/H TAXES PAYABLE	110.00	
9000-000-22290	MEDICARE PAYABLE	(54.79)	
9000-000-22300	ND PERS	3,531.08	
9000-000-22310	FICA PAYABLE	3,869.28	
9000-000-22320	DEFERRED COMP.	(2,459.11)	
9000-000-22370	MED. & DEP. CARE FLEX PAY.	(694.04)	
9000-000-22390	UNUM INS. PAYABLE	349.55	
9000-000-22410	USABLE(ACCIDENT/CANCER/LIFE) I	(725.20)	
9000-000-22440	HEALTH PREMIUMS PAYABLE	214.18	
	TOTAL LIABILITIES		9,809.96

FUND EQUITY

9000-000-30000	FUND BALANCE	1,083,387.25	
	REVENUE OVER EXPENDITURES - YTD	239,919.63	
	TOTAL FUND EQUITY		1,323,306.88
	TOTAL LIABILITIES AND EQUITY		1,333,116.84

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

DEVILS LAKE REGIONAL AIRPORT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
9000-000-31100	18,071.87	19,353.29	52,221.00	32,867.71	37.1
9000-000-31130	85,151.56	87,786.40	203,000.00	115,213.60	43.2
TOTAL TAXES	103,223.43	107,139.69	255,221.00	148,081.31	42.0
<u>INTERGOVT. REVENUE</u>					
9000-000-33150	1,585.98	1,585.98	18,000.00	16,414.02	8.8
9000-000-33540	639.15	2,317.53	6,100.00	3,782.47	38.0
9000-000-33580	.00	.00	11,000.00	11,000.00	.0
9000-000-33620	.00	.00	515.00	515.00	.0
TOTAL INTERGOVT. REVENUE	2,225.13	3,903.51	35,615.00	31,711.49	11.0
<u>MISC. REVENUES</u>					
9000-000-36410	24,045.14	31,616.30	30,000.00	(1,616.30)	105.4
9000-000-36420	.00	.00	6,400.00	6,400.00	.0
9000-000-36430	21,112.27	42,224.54	250,000.00	207,775.46	16.9
9000-000-36440	6,163.40	12,427.70	70,000.00	57,572.30	17.8
9000-000-36450	636.37	1,345.89	2,500.00	1,154.11	53.8
9000-000-36460	4,465.24	8,798.74	.00	(8,798.74)	.0
9000-000-36900	1,085.00	7,175.50	70,000.00	62,824.50	10.3
TOTAL MISC. REVENUES	57,507.42	103,588.67	428,900.00	325,311.33	24.2
<u>AIRPORT FAA & STATE REV.</u>					
9000-000-37290	136,854.75	136,854.75	.00	(136,854.75)	.0
TOTAL AIRPORT FAA & STATE REV.	136,854.75	136,854.75	.00	(136,854.75)	.0
<u>FINES & FORFEITS</u>					
9000-700-35410	.00	.00	30,000.00	30,000.00	.0
TOTAL FINES & FORFEITS	.00	.00	30,000.00	30,000.00	.0
TOTAL FUND REVENUE	299,810.73	351,486.62	749,736.00	398,249.38	46.9

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

DEVILS LAKE REGIONAL AIRPORT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NON-DEPARTMENTAL</u>					
9000-000-41100	24,011.85	45,251.07	201,941.00	156,689.93	22.4
9000-000-41110	450.00	600.00	1,800.00	1,200.00	33.3
9000-000-41200	.00	1,422.00	60,000.00	58,578.00	2.4
9000-000-41300	.00	1,680.34	25,000.00	23,319.66	6.7
9000-000-41500	350.00	700.00	.00	(700.00)	.0
9000-000-42100	4,942.34	11,159.68	58,450.00	47,290.32	19.1
9000-000-42200	1,453.57	2,931.51	.00	(2,931.51)	.0
9000-000-42250	2,276.21	4,165.95	20,335.00	16,169.05	20.5
9000-000-42350	339.97	685.63	3,798.00	3,112.37	18.1
9000-000-42400	.00	.00	4,000.00	4,000.00	.0
9000-000-43110	.00	7,000.00	30,000.00	23,000.00	23.3
9000-000-43120	.00	.00	2,000.00	2,000.00	.0
9000-000-43210	.00	.00	15,000.00	15,000.00	.0
9000-000-43220	.00	.00	10,000.00	10,000.00	.0
9000-000-43320	.00	.00	4,800.00	4,800.00	.0
9000-000-43330	300.99	300.99	500.00	199.01	60.2
9000-000-43400	85.00	85.00	8,000.00	7,915.00	1.1
9000-000-43410	925.00	925.00	2,500.00	1,575.00	37.0
9000-000-43510	3,111.39	6,540.76	30,000.00	23,459.24	21.8
9000-000-43560	366.93	733.81	4,000.00	3,266.19	18.4
9000-000-43570	2,044.60	4,146.73	15,000.00	10,853.27	27.6
9000-000-43600	2,715.00	2,715.00	36,000.00	33,285.00	7.5
9000-000-43700	250.00	250.00	4,000.00	3,750.00	6.3
9000-000-43870	.00	.00	5,000.00	5,000.00	.0
9000-000-44100	125.98	125.98	1,000.00	874.02	12.6
9000-000-44200	213.95	213.95	10,000.00	9,786.05	2.1
9000-000-44210	320.40	400.38	2,000.00	1,599.62	20.0
9000-000-44220	.00	.00	1,200.00	1,200.00	.0
9000-000-44240	1,548.22	1,630.18	25,000.00	23,369.82	6.5
9000-000-44260	5,538.29	8,034.21	70,000.00	61,965.79	11.5
9000-000-44280	.00	290.93	1,000.00	709.07	29.1
9000-000-44300	3,202.65	4,242.62	15,000.00	10,757.38	28.3
9000-000-44470	.00	.00	2,000.00	2,000.00	.0
9000-000-44900	369.35	685.27	5,000.00	4,314.73	13.7
9000-000-56500	4,650.00	4,650.00	8,000.00	3,350.00	58.1
TOTAL NON-DEPARTMENTAL	59,591.69	111,566.99	682,324.00	570,757.01	16.4
<u>TRANSFERS IN/OUT</u>					
9000-700-43020	.00	.00	2,000.00	2,000.00	.0
TOTAL TRANSFERS IN/OUT	.00	.00	2,000.00	2,000.00	.0
TOTAL FUND EXPENDITURES	59,591.69	111,566.99	684,324.00	572,757.01	16.3
NET REVENUE OVER EXPENDITURES	240,219.04	239,919.63	65,412.00	(174,507.63)	366.8

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

AIRPORT EQUIPMENT RESERVE

<u>ASSETS</u>			
9001-000-11000	CASH IN COMBINED FUND	436,845.18	
	TOTAL ASSETS		436,845.18
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
9001-000-30000	FUND BALANCE	436,845.18	
	TOTAL FUND EQUITY		436,845.18
	TOTAL LIABILITIES AND EQUITY		436,845.18

CITY OF DEVILS LAKE
 BALANCE SHEET
 FEBRUARY 28, 2026

AIRPORT INFRASTRUCTURE

ASSETS

9002-000-11000	CASH IN COMBINED FUND		49,503.29
	TOTAL ASSETS		<u>49,503.29</u>

LIABILITIES AND EQUITY

FUND EQUITY

9002-000-30000	FUND BALANCE		43,120.82
	REVENUE OVER EXPENDITURES - YTD	6,382.47	
	TOTAL FUND EQUITY		<u>49,503.29</u>
	TOTAL LIABILITIES AND EQUITY		<u>49,503.29</u>

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

AIRPORT INFRASTRUCTURE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
9002-000-36100 INTEREST EARNINGS	3,586.01	6,382.47	9,000.00	2,617.53	70.9
TOTAL SOURCE 36	3,586.01	6,382.47	9,000.00	2,617.53	70.9
<hr/>					
9002-700-39990 TRANSFER IN	.00	.00	79,000.00	79,000.00	.0
TOTAL SOURCE 39	.00	.00	79,000.00	79,000.00	.0
<hr/>					
TOTAL FUND REVENUE	3,586.01	6,382.47	88,000.00	81,617.53	7.3
NET REVENUE OVER EXPENDITURES	3,586.01	6,382.47	88,000.00	81,617.53	7.3

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

AIG 38

ASSETS

9038-000-11000	CASH IN COMBINED FUND	(285,335.19)	
	TOTAL ASSETS		(285,335.19)

LIABILITIES AND EQUITY

LIABILITIES

9038-000-21210	ACCOUNTS PAYABLE	(	285,335.19)	
	TOTAL LIABILITIES		(	285,335.19)
	TOTAL LIABILITIES AND EQUITY		(	285,335.19)

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

AIG 38

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ACCOUNT HEADER NEEDED</u>						
9038-601-56600	PAYMENTS TO CONTRACTORS	(285,335.19)	.00	.00	.00	.0
	TOTAL ACCOUNT HEADER NEEDED	(285,335.19)	.00	.00	.00	.0
	TOTAL FUND EXPENDITURES	(285,335.19)	.00	.00	.00	.0
	NET REVENUE OVER EXPENDITURES	285,335.19	.00	.00	.00	.0

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

ASSETS

9039-000-11000	CASH IN COMBINED FUND	7,617.96	
	TOTAL ASSETS		7,617.96

LIABILITIES AND EQUITY

FUND EQUITY

9039-000-30000	FUND BALANCE	7,617.96	
	TOTAL FUND EQUITY		7,617.96
	TOTAL LIABILITIES AND EQUITY		7,617.96

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

ASSETS

9040-000-11000	CASH ALLOCATED TO OTHER FUNDS	(38,930.68)	
	TOTAL ASSETS		(38,930.68)

LIABILITIES AND EQUITY

FUND EQUITY

9040-000-30000	FUND BALANCE	(38,930.68)	
	TOTAL FUND EQUITY		(38,930.68)
	TOTAL LIABILITIES AND EQUITY		(38,930.68)

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

AIG 41

ASSETS

9041-000-11000	CASH ALLOCATED TO OTHER FUNDS	(30,379.56)	
	TOTAL ASSETS		(30,379.56)

LIABILITIES AND EQUITY

FUND EQUITY

9041-000-30000	FUND BALANCE	(30,379.56)	
	TOTAL FUND EQUITY		(30,379.56)
	TOTAL LIABILITIES AND EQUITY		(30,379.56)

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

ADDENDUM

ASSETS

9042-000-11000	CASH ALLOCATED TO OTHER FUNDS	69,588.51	
	TOTAL ASSETS		69,588.51

LIABILITIES AND EQUITY

FUND EQUITY

9042-000-30000	FUND BALANCE	69,588.51	
	TOTAL FUND EQUITY		69,588.51
	TOTAL LIABILITIES AND EQUITY		69,588.51

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

CARES GRANT

ASSETS

9043-000-11000	CASH ALLOCATED TO OTHER FUNDS	(270,870.80)	
	TOTAL ASSETS		(270,870.80)

LIABILITIES AND EQUITY

LIABILITIES

9043-000-21210	ACCOUNTS PAYABLE	3,150.00	
	TOTAL LIABILITIES		3,150.00

FUND EQUITY

9043-000-30000	FUND BALANCE	(274,020.80)	
	TOTAL FUND EQUITY		(274,020.80)
	TOTAL LIABILITIES AND EQUITY		(270,870.80)

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

ASSETS

9044-000-11000	CASH ALLOCATED TO OTHER FUNDS	(	389,014.18)	
	TOTAL ASSETS			(389,014.18)

LIABILITIES AND EQUITY

LIABILITIES

9044-000-21210	ACCOUNTS PAYABLE		52,660.04	
	TOTAL LIABILITIES			52,660.04

FUND EQUITY

9044-000-30000	FUND BALANCE	(	389,014.18)	
	REVENUE OVER EXPENDITURES - YTD	(	52,660.04)	
	TOTAL FUND EQUITY			(441,674.22)
	TOTAL LIABILITIES AND EQUITY			(389,014.18)

CITY OF DEVILS LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

FUND 9044

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
9044-601-56600 PAYMENTS TO CONTRACTORS	52,660.04	52,660.04	.00	(52,660.04)	.0
TOTAL DEPARTMENT 601	52,660.04	52,660.04	.00	(52,660.04)	.0
TOTAL FUND EXPENDITURES	52,660.04	52,660.04	.00	(52,660.04)	.0
NET REVENUE OVER EXPENDITURES	(52,660.04)	(52,660.04)	.00	52,660.04	.0

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

<u>ASSETS</u>			
9045-000-11000	CASH ALLOCATED TO OTHER FUNDS	197,879.61	
	TOTAL ASSETS		197,879.61
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
9045-000-21210	ACCOUNTS PAYABLE	232,675.15	
	TOTAL LIABILITIES		232,675.15
<u>FUND EQUITY</u>			
9045-000-30000	FUND BALANCE	181,853.44	
	REVENUE OVER EXPENDITURES - YTD	(216,648.98)	
	TOTAL FUND EQUITY		(34,795.54)
	TOTAL LIABILITIES AND EQUITY		197,879.61

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

FUND 9045

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
9045-000-37280 FAA FUNDS	16,026.17	16,026.17	.00	(16,026.17)	.0
TOTAL SOURCE 37	16,026.17	16,026.17	.00	(16,026.17)	.0
TOTAL FUND REVENUE	16,026.17	16,026.17	.00	(16,026.17)	.0

CITY OF DEVILS LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

FUND 9045

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
9045-601-56600 PAYMENTS TO CONTRACTORS	232,675.15	232,675.15	.00	(232,675.15)	.0
TOTAL DEPARTMENT 601	232,675.15	232,675.15	.00	(232,675.15)	.0
TOTAL FUND EXPENDITURES	232,675.15	232,675.15	.00	(232,675.15)	.0
NET REVENUE OVER EXPENDITURES	(216,648.98)	(216,648.98)	.00	216,648.98	.0

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

ASSETS

9046-000-11000 CASH ALLOCATED TO OTHER FUNDS

56,358.25

TOTAL ASSETS

56,358.25

LIABILITIES AND EQUITY

FUND EQUITY

9046-000-30000 FUND BALANCE

56,358.25

TOTAL FUND EQUITY

56,358.25

TOTAL LIABILITIES AND EQUITY

56,358.25

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

ASSETS

9047-000-11000	CASH ALLOCATED TO OTHER FUNDS	(34,296.74)	
	TOTAL ASSETS		(34,296.74)

LIABILITIES AND EQUITY

LIABILITIES

9047-000-21210	ACCOUNTS PAYABLE	101,692.00	
	TOTAL LIABILITIES		101,692.00

FUND EQUITY

9047-000-30000	FUND BALANCE	(33,713.87)	
	REVENUE OVER EXPENDITURES - YTD	(102,274.87)	
	TOTAL FUND EQUITY		(135,988.74)
	TOTAL LIABILITIES AND EQUITY		(34,296.74)

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

FUND 9047

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
9047-000-37280 FAA FUNDS	26,201.00	26,201.00	.00	(26,201.00)	.0
9047-000-37290 STATE FUNDS	796.13	796.13	.00	(796.13)	.0
TOTAL SOURCE 37	26,997.13	26,997.13	.00	(26,997.13)	.0
TOTAL FUND REVENUE	26,997.13	26,997.13	.00	(26,997.13)	.0

CITY OF DEVILS LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

FUND 9047

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
9047-601-56600 PAYMENTS TO CONTRACTORS	101,692.00	129,272.00	.00	(129,272.00)	.0
TOTAL DEPARTMENT 601	101,692.00	129,272.00	.00	(129,272.00)	.0
TOTAL FUND EXPENDITURES	101,692.00	129,272.00	.00	(129,272.00)	.0
NET REVENUE OVER EXPENDITURES	(74,694.87)	(102,274.87)	.00	102,274.87	.0

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

ASSETS

9048-000-11000	CASH ALLOCATED TO OTHER FUNDS	(39,978.00)	
	TOTAL ASSETS		(39,978.00)

LIABILITIES AND EQUITY

FUND EQUITY

9048-000-30000	FUND BALANCE	(39,978.00)	
	TOTAL FUND EQUITY		(39,978.00)
	TOTAL LIABILITIES AND EQUITY		(39,978.00)

CITY OF DEVILS LAKE
 BALANCE SHEET
 FEBRUARY 28, 2026

JOBS DEVELOPMENT AUTHORITY

ASSETS

9200-000-11000	CASH IN COMBINED FUND		49,172.41	
	TOTAL ASSETS			49,172.41

LIABILITIES AND EQUITY

FUND EQUITY

9200-000-30000	FUND BALANCE		32,597.41	
	REVENUE OVER EXPENDITURES - YTD	16,575.00		
	TOTAL FUND EQUITY			49,172.41
	TOTAL LIABILITIES AND EQUITY			49,172.41

CITY OF DEVILS LAKE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

JOBS DEVELOPMENT AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
9200-000-31100 GENERAL PROPERTY TAXES	15,511.53	16,575.00	48,321.00	31,746.00	34.3
TOTAL TAXES	15,511.53	16,575.00	48,321.00	31,746.00	34.3
TOTAL FUND REVENUE	15,511.53	16,575.00	48,321.00	31,746.00	34.3

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

JOBS DEVELOPMENT AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
9200-000-57340 FDL OP & MAINT/PROMO.	.00	.00	55,414.00	55,414.00	.0
TOTAL DEPARTMENT 000	.00	.00	55,414.00	55,414.00	.0
<u>TRANSFERS IN/OUT</u>					
9200-700-58900 TRANSFERS OUT	.00	.00	1,200.00	1,200.00	.0
TOTAL TRANSFERS IN/OUT	.00	.00	1,200.00	1,200.00	.0
TOTAL FUND EXPENDITURES	.00	.00	56,614.00	56,614.00	.0
NET REVENUE OVER EXPENDITURES	15,511.53	16,575.00	(8,293.00)	(24,868.00)	199.9

CITY OF DEVILS LAKE
 BALANCE SHEET
 FEBRUARY 28, 2026

LAKE REGION GROWTH FUND

<u>ASSETS</u>			
9201-000-11000	CASH IN COMBINED FUND	564,808.06	
	TOTAL ASSETS		<u>564,808.06</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
9201-000-21210	ACCOUNTS PAYABLE	3,508.46	
	TOTAL LIABILITIES		3,508.46
<u>FUND EQUITY</u>			
9201-000-30000	FUND BALANCE	616,232.36	
	REVENUE OVER EXPENDITURES - YTD	(54,932.76)	
	TOTAL FUND EQUITY		<u>561,299.60</u>
	TOTAL LIABILITIES AND EQUITY		<u>564,808.06</u>

CITY OF DEVILS LAKE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

LAKE REGION GROWTH FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISC. REVENUES</u>					
9201-000-36100 INTEREST EARNINGS	1,577.84	2,863.71	.00	(2,863.71)	.0
9201-000-36950 LOAN REPAYMENTS - PRINCIPAL	46,963.45	50,592.12	41,000.00	(9,592.12)	123.4
9201-000-36960 LOAN REPAYMENTS - INTEREST	29.25	58.50	.00	(58.50)	.0
TOTAL MISC. REVENUES	48,570.54	53,514.33	41,000.00	(12,514.33)	130.5
<u>TRANSFERS IN</u>					
9201-700-39930 SALES TAX TRANSFERS	.00	.00	223,980.00	223,980.00	.0
TOTAL TRANSFERS IN	.00	.00	223,980.00	223,980.00	.0
TOTAL FUND REVENUE	48,570.54	53,514.33	264,980.00	211,465.67	20.2

CITY OF DEVILS LAKE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

LAKE REGION GROWTH FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
9201-000-43170 ADMINISTRATION FEES	65.00	65.00	500.00	435.00	13.0
9201-000-44900 MISCELLANEOUS EXPENSE	.00	.00	10,000.00	10,000.00	.0
9201-000-57330 INTEREST BUYDOWN (PACE)	.00	36,838.01	70,000.00	33,161.99	52.6
9201-000-57380 AFFORDABLE HOUSING INTEREST BU	.00	.00	6,200.00	6,200.00	.0
9201-000-57440 FACADE LOAN POOL	.00	10,000.00	30,000.00	20,000.00	33.3
9201-000-57490 LOANS	.00	10,000.00	25,000.00	15,000.00	40.0
9201-000-57500 2020 PROGRAM	10,465.08	10,465.08	20,000.00	9,534.92	52.3
9201-000-57510 BUSINESS TRAINING	.00	.00	10,000.00	10,000.00	.0
9201-000-57520 RWIP	.00	16,079.00	31,000.00	14,921.00	51.9
9201-000-57530 SPONSORSHIPS	25,000.00	25,000.00	50,000.00	25,000.00	50.0
TOTAL DEPARTMENT 000	35,530.08	108,447.09	252,700.00	144,252.91	42.9
TRANSFERS IN/OUT					
9201-700-43020 PROJECT ADMINISTRATION %	.00	.00	1,200.00	1,200.00	.0
9201-700-55100 CITY BEAUTIFICATION	.00	.00	10,000.00	10,000.00	.0
TOTAL TRANSFERS IN/OUT	.00	.00	11,200.00	11,200.00	.0
TOTAL FUND EXPENDITURES	35,530.08	108,447.09	263,900.00	155,452.91	41.1
NET REVENUE OVER EXPENDITURES	13,040.46	(54,932.76)	1,080.00	56,012.76	(5086.

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

ND HIF HOUSING PROJECT

ASSETS

9202-000-11000	CASH IN COMBINED FUND	(	760,142.61)	
	TOTAL ASSETS			(760,142.61)

LIABILITIES AND EQUITY

FUND EQUITY

9202-000-30000	FUND BALANCE	(	442,568.17)	
	REVENUE OVER EXPENDITURES - YTD	(	317,574.44)	
	TOTAL FUND EQUITY			(760,142.61)
	TOTAL LIABILITIES AND EQUITY			(760,142.61)

CITY OF DEVILS LAKE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2026

ND HIF HOUSING PROJECT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
9202-000-43510 ELECTRICITY	908.15	1,574.44	.00	(1,574.44)	.0
9202-000-56600 PAYMENTS TO CONTRACTORS	158,000.00	316,000.00	.00	(316,000.00)	.0
TOTAL DEPARTMENT 000	158,908.15	317,574.44	.00	(317,574.44)	.0
TOTAL FUND EXPENDITURES	158,908.15	317,574.44	.00	(317,574.44)	.0
NET REVENUE OVER EXPENDITURES	(158,908.15)	(317,574.44)	.00	317,574.44	.0

CITY OF DEVILS LAKE
BALANCE SHEET
FEBRUARY 28, 2026

LAKE RGN NARCOTICS TASK FORCE

ASSETS

9500-000-11000	CASH IN COMBINED FUND	(	36,593.81)	
9500-000-11390	BREMER BANK-SEIZED ASSETS		36,593.81	
			<u> </u>	
	TOTAL ASSETS			<u> </u> .00

LIST OF BILLS FOR THE CITY OF DEVILS LAKE
6-Apr-26

VENDOR	AMOUNT DUE
AIRPORT	
Bergstrom Electric	\$445.68
Butler Machinery	\$836.92
Dakota Implement-NAPA	\$693.71
Dennis Olson	\$387.00
Dominic Eritano	\$1,246.88
Klemetsrud Plumbing	\$240.00
Lake Region Sheet Metal Corp	\$307.42
Mac's Hardware	\$127.89
Mack Plumbing	\$180.00
NDTC	\$319.98
Powerplan-RDO Equipment	\$116.03
Rodger Haugen	\$137.00
Runnings	\$124.99
United Rotary Brush Corp	\$1,815.00
 CITY	
Advanced Business Methods	\$93.91
Advanced Engineering & Enviromental Services	\$5,958.00
Alan Gleason Construction	\$497.00
Amazon Capital Services	\$481.97
Apple Core Enterprises, Inc./Applebee's	\$900.00
AT & T	\$3,993.33
Balco Uniform Co.	\$70.00
Butler	\$1,005.26
Cankdeska Cikana Community College	\$3,160.00
City of Grand Forks	\$230.00
CNH Industrial Accounts-High Plains Equipment	\$74.80
CNH Industrial Retail Accounts-Titan Machinery	\$6,605.37

LIST OF BILLS FOR THE CITY OF DEVILS LAKE
6-Apr-26

VENDOR	AMOUNT DUE
Corporate Technologies	\$3,885.00
Creative Impressions	\$1,456.60
Dakota Implement	\$2,085.36
Devils Lake Cars	\$97.35
Devils Lake Hardware	\$731.54
Devils Lake Park Board	\$29,775.85
Devin Gathman	\$182.70
DL Chamber of Commerce/Tourism	\$30,879.60
Ebsco	\$5.50
Ecolab	\$153.72
General Traffic Controls	\$726.00
The Golden Rule/Gerrell's	\$33.98
HE Everson	\$169.00
HACH	\$168.50
Hawkins	\$7,922.73
Howler Electric	\$20,666.51
Ihry Insurance	\$270.00
Ingram Library Services	\$176.82
JB Vending	\$151.90
J & M Displays	\$23,000.00
Just Get It Done	\$456.00
Keller's Briteway	\$22.00
Klemetsrud Plumbing	\$1,914.74
Lake Chevrolet Buick GMC	\$75.55
Lake Access Fund	\$10,000.00
Lake Region E-911 Authority	\$31,283.67
Lake Region Heritage Center	\$13,832.75
Lake Region RV	\$5,499.00
Lake Region State College	\$9,000.00
Lamotte's Paint & Glass Supply	\$2,203.30
Law Enforcement Video	\$475.00

LIST OF BILLS FOR THE CITY OF DEVILS LAKE
6-Apr-26

VENDOR	AMOUNT DUE
Lynn Peavey Co.	\$108.60
Mac's Hardware	\$533.45
Mack Plumbing	\$354.04
Mid-Land Excavating	\$2,092.50
Motorola Solutions	\$237.00
Myles Schafer	\$173.00
Networked Domains	\$287.00
Nodak Electric	\$11,998.06
ND Clerk's Association	\$100.00
ND Dept of Transportation	\$518.73
ND Highway Patrol	\$357.43
NDTC	\$1,553.71
Northstar Auto	\$319.64
Ottertail Power Co.	\$23,993.13
Prairie Truck & Tractor Repair	\$807.68
PS Doors	\$6,927.00
Quill	\$54.13
Ramsey County Extension Office	\$250.00
Ramsey Service & Repair	\$5,513.62
Razor Tracking	\$75.00
Red River Fabricating	\$24,346.00
Robert Johnson	\$186.13
Running Supply	\$341.39
Sanitation Products	\$6,288.50
Senior Meals & Services	\$30.00
Sevice Tire	\$1,454.30
Tanya Weiler	\$1,250.00
Tractor Supply Credit Plan	\$29.96
Travis Sainsbury	\$586.55
Usable Life	\$392.16
United States Postmaster	3600

LIST OF BILLS FOR THE CITY OF DEVILS LAKE
6-Apr-26

VENDOR	AMOUNT DUE
Utility Logic	\$1,220.00
Vestis/Aramark	\$966.87
Visa/Bravera Credit Card	\$6,484.94
PREPAID EXPENSES	
Lake Region Heritage Center	\$13,832.75
TOTAL LIST OF BILLS	\$344,612.08